

STATE BOARD of ACCOUNTANCY

STATE OF FLORIDA



ANNUAL REGISTER

May 31, 1946

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STATE BOARD *of* ACCOUNTANCY

STATE OF FLORIDA

C. K. MILLIGAN, C.P.A.
Chairman

1324 Barnett National Bank Building
JACKSONVILLE, FLORIDA


JAMES I. KELLER, C.P.A.
Secretary

1414 Pan American Bank Building
MIAMI, FLORIDA

LEONARD L. ABESS, C.P.A.
16th Floor duPont Building
MIAMI, FLORIDA

P. W. FISHER
1412 Barnett National Bank Building
JACKSONVILLE, FLORIDA

JOSEPH A. SWEENEY
1016 First National Bank Building
TAMPA, FLORIDA



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 *JOHN A. HANSBROUGH
 *FRANCIS M. WILLIAMS
 *THOMAS G. HUTCHINSON
 HUBERT V. FOY
 GEORGE H. FORD
 ROBERT PENTLAND, JR.
 W. J. FORNEY
 C. CECIL BRYANT
 GEORGE F. McCALL
 CHARLES B. COSTAR
 *HORRIE P. ANDREWS
 CHARLES C. POTTER
 WILBUR F. DIVINE
 ROGER W. COLE
 LEONARD L. ABESS
 D. A. SMITH
 REX MEIGHEN
 JOSEPH HARTMAN
 *W. F. MILTON
 RUSSELL S. BOGUE
 JAS. I. KELLER, JR.
 CLAUDE K. MILLIGAN
 JOSEPH A. SWEENEY

**MEMBERSHIP
FLORIDA STATE BOARD OF ACCOUNTANCY
1905 - 1946**

*Deceased
- Successor not appointed

STATISTICS

July 1, 1945 through June 30, 1946

FLORIDA STATE BOARD OF ACCOUNTANCY

	CPA's	PA's
Registrations—1945	170	126
New CPA's	15	
Reinstatements	5	5
	<hr/>	<hr/>
TOTAL	190	131
Suspensions for non-payment of Registration Fees	1	1
Deaths	2	3
	<hr/>	<hr/>
Registrations—1946	187	127
In Service	5	1
	<hr/>	<hr/>
Paid Individual Registrations	182	126
Firm Registrations	14	8
	<hr/>	<hr/>
TOTAL	196	134

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FOREWORD

The profession of public accountancy in Florida is regulated by the provisions of law found in Chapter 473, Florida Statutes, 1941; a statement of which will be found hereinafter. This chapter is a compilation of Acts more specifically described as Chapter 15637, Acts of 1931, together with certain amendments and additions embodied in Chapters 17265, 17266 and 17267, Acts of 1935. These in turn were an outgrowth of the original regulatory legislation known as Chapter 12290, Acts of 1927, under the provisions of which the then practising accountant might apply for and receive a Certificate of Authority to thereafter practice as a Public Accountant. This Act also provided that the issuance of Certificates of Authority should cease after January 1, 1928. This provision was designed with the intention that henceforth entrance into the profession would be limited to successful candidates in the examination for certified public accountant.

Under the provisions of law cited no person may practice in Florida as a Certified Public Accountant, or as a Public Accountant, unless such person shall be the holder of a certificate, as a Certified Public Accountant or as a Public Accountant, in full force and effect, issued by the State Board of Accountancy. Both Certified Public Accountants and Public Accountants are governed by the same laws and practice under the same rules and regulations and standards of professional conduct and are subject to the same penalties of suspension and revocation of certificates. The Certified Public Accountant received his certificate as a result of an examination or by waiver of such examination. The Public Accountant received his certificate of authority by furnishing satisfactory evidence that he was in 1927 maintaining an office for the practice of public accountancy within the State of Florida, or was similarly employed at that time.

All Certified Public Accountants and Public Accountants are required to register annually with the State Board of Accountancy. Failure to register as required subjects such practitioner to suspension of his right to practice. The list of Certified Public Accountants and Public Accountants presented herein are those Florida practitioners registered with the State Board of Accountancy as of May 31, 1946, who are entitled to practice their profession in the State during the year 1946. All others have been suspended.

**Alphabetical List of
CERTIFIED PUBLIC ACCOUNTANTS
Authorized to Practice
Their Profession in the State of Florida
For the Year 1946**

C.P.A. Certificate Number	1946 Registration Number	
175	— 16-A	ABESS, LEONARD L. Abess, Morgan & Altemus—16th Floor duPont Building, Miami, Florida.
275	— 17-A	ALTEMUS, ROBERT M. Abess, Morgan & Altemus—16th Floor duPont Building, Miami, Florida.
267	— 4-A	ANDREWS, MERRILL H. 516-17 Masonic Temple Building—Jacksonville, Florida.
54	— 75-A	ARNER, W. W. Ring, Mahoney & Arner—duPont Building, Miami 32, Florida.
45	— 70-A	AUSTIN, ELLIOTT G. 290 San Rafael Street, Tampa 6, Florida.
116	— 109-A	BAKER, LESTER H. 2207 Broadway, Fort Myers, Florida.
184	— 37-A	BAKER, L. WARREN 2501 Mercantile Bank Building, Dallas, Texas.
189	— 132-A	BALLOU, CHARLES A., JR. 510 North Glebe Road No. 2, Arlington, Virginia.
284	— 141-A	BALLOU, JAMES E. C. A. Ballou & Son—9 Lewis Bank Building, Tallahassee, Florida.
R- 14	— 105-A	BAUER, ELMER J. P. O. Box 872, Vero Beach, Florida.
191	— 31-A	BEIGHTS, DAVID MIERS 204 Science Building, University of Florida, Gainesville, Florida.
296	— 169-A	BERNSTEIN, BARNEY c/o M. G. Furman—420 Lincoln Road, Miami Beach, Florida.
74	— 35-A	BIGHAM, JAY E. 906 Citizens Building, Tampa, Florida.
226	— 133-A	BLAKE, ALFRED H. Room 625 Court House, Miami, Florida.
257	— 153-A	BLITCH, GORDON P. 1313 Graham Building, Jacksonville 2, Florida.
194	— 124-A	BLUMIN, HARRY Blumin & Roberts—420 Lincoln Road, Miami Beach 39, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number	1946 Registration Number	
40	— 111-A	BOGUE, RUSSELL S. 607 Citizens Building, Tampa, Florida.
265	— 32-A	BOLGER, JAMES L. 1517 duPont Building, Miami 32, Florida.
212	— 68-A	BOWER, HARRY W. Potter, Loucks & Bower—P. O. Box 3426, Orlando, Florida.
163	— 115-A	BROWN, C. G. P. O. Box 1215, Tampa 1, Florida.
234	— 164-A	BROWN, JAMES J. 702 American Bank Building, Miami, Florida.
31	— 139-A	BRYANT, C. CECIL 109 East Broadway, Ocala, Florida.
271	— 54-A	BUNTING, NORMAN H. Bunting & Comer—201-04 Real Estate Exchange Building, Lake Wales, Florida.
185	— 53-A	BURKE, J. W. Milligan & Burke—1324 Barnett National Bank Building, Jacksonville, Florida.
245	— 14-A	CALLAHAN, W. J. Callahan & Stuzin—505 Olympia Building, Miami, Florida.
R-147	— 81-A	CARTER, ARTHUR H. Haskins & Sells—1825 Barnett National Bank Building, Jacksonville, Florida.
237	— 55-A	CLEAVELAND, HAROLD H. Saltmarsh, Cleaveland & Gund—609 Blount Building, Pensacola, Florida.
59	— 135-A	COCHRANE, JOHN P. Box 721, 505 Comeau Building, West Palm Beach, Florida.
167	— 144-A	COLE, ROGER W. 1507 Pan American Bank Building, Miami, Florida.
34	— 176-A	COLLEY, FRANK BROOKS Ford & Colley—302 N. Calhoun Street, Tallahassee, Florida.
92	— 49-A	COLLINS, ALFRED E. 905 Citizens Building, Tampa, Florida.
227	— *	COLLINS, ROBERT L. United States Army.
293	— 170-A	COMER, H. J., JR. Bunting & Comer—Real Estate Exchange Building, Lake Wales, Florida.
247	— 78-A	CONLON, L. C. Pentland, Purvis, Keller & Milton—14th Floor Pan American Bank Building, Miami, Florida.
232	— 88-A	COOK, ELMER W. P. O. Box 1708, 344 Federal Building, Miami, Florida.

Alphabetical List of Certified Public Accountants of Florida—Continued

C.P.A. Certificate Number	1946 Registration Number	
75	— 6-A	COSTAR, CHARLES B. Chas. B. Costar & Co.—903 First National Bank Building, Miami, Florida.
202	— 23-A	COWLES, FRANK L. Pentland & Cowles—506 Citizens Building, Tampa, Florida.
R- 16	— 175-A	CROWN, WILLIAM E., JR. Clearwater, Florida.
270	— 174-A	CURRY, GEORGE B., JR. 402 First National Bank Building, St. Petersburg, Florida.
152	— 112-A	CURTIS, OMER G. Rooms 15-16 Arnot Building, Jacksonville Beach, Florida.
253	— 152-A	DANDELAK, GEORGE W. 1727 Kingswood Road, Jacksonville, Florida.
276	— 22-A	DAVIS, JEWELL A. Smoak & Davis—505 Graham Building, Jacksonville 2, Florida
179	— 73-A	DAVIS, L. V. Bagdad, Florida.
230	— 71-A	DEWHURST, JAMES E. P. O. Box 1708, Miami 10, Florida.
76	— 19-A	DICKINSON, GORDON M. 215 Conrad Building, DeLand, Florida.
142	— 158-A	DIVINE, WILBUR F. 711-13 Guaranty Building, West Palm Beach, Florida.
203	— 151-A	DUNN-RANKIN, FREDERIC Frederic Dunn-Rankin & Co.—1507 Pan American Bank Building, Miami 32, Florida.
77	— 2272	EDWARDS, CLIFFORD A. Edwards & Roehsner—304 First National Bank Building, Tampa, Florida.
148	— 146-A	EPPERSON, CLYDE A. Clyde A. Epperson Audit Company—843 Ingraham Building, Miami, Florida.
239	— 166-A	EVANS, A. ROSS University of Florida, Gainesville, Florida.
238	— 85-A*	EVANS, ROBERT P., III. Haskins & Sells—1825 Barnett National Bank Building, Jacksonville, Florida.
287	— 131-A	FAHS, JOHN L. Federal Building, Jacksonville, Florida.
R-260	— 123-A	FEIN, JOSEPH 516 Times Building, St. Petersburg, Florida.
228	— 91-A	FINK, MALVERN B. Rieders & Fink—614 Graham Building, Jacksonville, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number	1946 Registration Number	
38 —	58-A	FISHER, P. W. Hall & Fisher—1412 Barnett Building, Jacksonville, Florida.
219 —	182-A	FLY, JOHN W. Pribble, Wells & Fly—409 American Building, Orlando, Florida.
27 —	79-A	FORNEY, W. J. Smoak & Davis—505 Graham Building, Jacksonville, Florida.
14 —	161-A	FOY, HUBERT V. 807 First National Bank Building, Tampa, Florida.
55 —	1-A	FURMAN, M. G. 420 Lincoln Road, Miami Beach 39, Florida.
220 —	102-A	GAMER, FRED G. 409 Pan American Bank Building, Miami, Florida.
244 —	96-A	GILLMAN, LOUIS 1145 Ingraham Building, Miami 32, Florida.
36 —	46-A	GLUICK, L. 15 E. 41st Street, New York, N. Y.
210 —	126-A	GOETZ, HARRY J. 1145 Ingraham Building, Miami, Florida.
63 —	140-A	GOODRICH, C. H. 401 Rogers Building, Jacksonville, Florida.
79 —	61-A	GRAHAM, HARRY B. 1005 Seybold Building, Miami, Florida.
32 —	130-A	GRAHAM, HOMER G. 525 W. 8th Avenue, Tallahassee, Florida.
243 —	72-A	GRIFFITH, T. T. 831 C & S Bank Building, Atlanta, Georgia.
290 —	171-A	GROSSMAN, MURRAY c/o Blumin & Roberts—420 Lincoln Road, Miami Beach, Florida.
R- 13 —	118-A	GUND, CHARLES F. Saltmarsh, Cleaveland & Gund—P. O. Box 1786, Pensacola, Florida.
134 —	42-A	HAINES, LELAND H. c/o American Machinery Corp—Orlando, Florida.
261 —	137-A	HARRINGTON, ALFRED D. Room 316 Federal Building, Miami, Florida.
16 —	13-A	HARRIS, ROY R. Morse Arcade, Hollywood, Florida.
94 —	97-A	HARTMAN, JOSEPH Roberts Building, 221 W. Adams Street, Jacksonville 2, Florida.

Alphabetical List of Certified Public Accountants of Florida—Continued

C.P.A. Certificate Number	1946 Registration Number	
140	— 114-A	HARVEY, P. J. Wilkins & Harvey—306 Stovall Professional Building, Tampa, Florida.
66	— 117-A	HIGHGATE, D. A. P. O. Box 3108, Orlando, Florida.
158	— 82-A	HILL, GORDON M. Haskins & Sells—1825 Barnett National Bank Building, Jacksonville, Florida.
144	— 43-A	HIMES, WHITNEY B. Himes & Himes—913 Harvey Building, West Palm Beach, Florida.
R-187	— 83-A	HOFFMAN, LESLIE J. Haskins & Sells—1825 Barnett National Bank Building, Jacksonville, Florida.
208	— 127-A	HOGLE, FRANCIS M., JR. George Washington Office Building, Jacksonville, Florida.
109	— 8-A	HOLLEY, JAMES D. A. 1003 Tampa Theatre Building, Tampa, Florida.
137	— 2267	JAMES, BENJAMIN E. 400 Rogers Building, Jacksonville 2, Florida.
24	— 95-A	JORDAN, JOSIAH M. 506 Exchange Building, Jacksonville, Florida.
254	— 87-A	KANTOR, ERWIN P. 1119 Barnett Bank Building, Jacksonville, Florida.
113	— 38-A	KARSHNER, ROY Roy Karshner & Co.—214 Palmer Building, Atlanta, Georgia.
104	— 98-A	KEEN, WILLIAM E. 1207 Harvey Building, West Palm Beach, Florida.
118	— 41-A	KELLER, JAMES I., JR. Pentland, Purvis, Keller & Milton— 14th Floor Pan American Bank Building, Miami, Florida.
R- 15	— 121-A	KLANDERMAN, GERALD E. Shepard & Klanderma—506 First Federal Building, St. Petersburg, Florida.
67	— 160-A	KLUTTZ, OREN E. P. O. Box 4760, Jacksonville, Florida.
198	— 147-A	LaSALLE, ATHOS L. 809 Olympia Building, Miami, Florida.
289	— 167-A	LEANY, YALE M. 1061 S. W. 8th Street, Miami, Florida.
83	— 59-A	LEBARON, E. T. Hall & Fisher—1412 Barnett Bank Building, Jacksonville, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number	1946 Registration Number	
229	— 155-A	LEFCOURT, SIDNEY Weber, Thompson & Lefcourt—217 Shoreland Building, Miami, Florida.
126	— 149-A	LESTER, A. GILBERT 502 Coker Building, Winter Haven, Florida.
266	— 77-A	LEVINSON, MACY J. 336 N. Miami Avenue, Miami, Florida.
165	— 50-A	LINDFORS, CHARLES H. 119 S. E. First Avenue, Ft. Lauderdale, Florida.
213	— 66-A	LOUCKS, JOHN E. Potter, Loucks & Bowers—P. O. Box 3426, Orlando, Florida.
R-221	— 10-A	MACTYE, WILLIAM H. Sharman & Mactye—1405 First Trust Building, Miami, Florida.
291	— 172-A	MAHLER, JOSEPH Ingraham Building, Miami, Florida.
182	— 76-A	MAHONY, JOHN Ring, Mahoney & Arner—duPont Building, Miami, Florida.
85	— 15-A	MARE, JOHN B. 364 Brent Building, Pensacola, Florida.
295	— 168-A	MASTERSON, MICHAEL D. 402 First National Bank Building, St. Petersburg, Florida.
248	— 205-A	MAURER, W. S. 205 Blount Building, Ft. Lauderdale, Florida.
201	— 45-A	McARTHUR, D. W., JR. 3017 Oak Street, Jacksonville, Florida.
R-249	— 33-A	McCLAIN, A. H. 1517 duPont Building, Miami 32, Florida.
56	— 30-A	MEIGHEN, REX Sweeney & Meighen—1016 First National Bank Building, Tampa, Florida.
277	— 148-A	MEYER, HARRY H. 129 Giralda Avenue, Coral Gables, Florida.
212	— 173-A	MILLER, DAVID W. P. O. Box 1165, Tampa, Florida.
84	— 52-A	MILLIGAN, C. K. Milligan & Burke—1324 Barnett National Bank Building, Jacksonville, Florida.
268	— 62-A	MILLIGAN, GEORGE L. Milligan & Burke—1324 Barnett National Bank Building, Jacksonville, Florida.
252	— 204-A	MIZRAHI, JOSEPH M. 30 W. Adams Street, Jacksonville 2, Florida.

Alphabetical List of Certified Public Accountants of Florida--*Continued*

C.P.A. Certificate Number	1946 Registration Number	
106	— 36-A	MONTENEGRO, M. A. 811 Wallace S. Building, Tampa, Florida.
132	— 65-A	MOORE, BASIL C. Pentland, Gray & Moore—Atlantic Bank Building, Sanford, Florida.
170	— 129-A	MORGAN, GEORGE E. 401 Grove Street North, St. Petersburg, Florida.
263	— 18-A	MORGAN, ROBERT M. Abess, Morgan & Altemus—16th Floor duPont Building, Miami, Florida.
215	— 28-A	MORRIS, CLARENCE C. Walton & Morris—811 Seybold Building, Miami 32, Florida.
236	— 106-A	NOEL, CECIL K. P. O. Box 4760, Jacksonville, Florida.
22	— 162-A	OATES, LEWIS A. 1004-7 Pan American Bank Building, Miami, Florida.
R-207	— 29-A	OLSHEN, J. W. Reconstruction Finance Corporation— Room 730, 70 Pine Street, New York 5, New York.
196	— 93-A	OOSTERHOUDT, O. J. 323 Barnett Bank Building, Jacksonville, Florida.
96	— 2273	PARKE, ERNEST L. 668 N. E. 72nd Terrace, Miami, Florida.
273	— 64-A	PATRICK, RAYMOND V. Russell S. Bogue—607 Citizens Building, Tampa, Florida.
18	— 40-A	PENTLAND, ROBERT, JR. Pentland, Purvis, Keller & Milton— 14th Floor Pan American Bank Building, Miami, Florida.
231	— 101-A	PEREZ, WALDO F. P. O. Box 1708, Miami, Florida.
129	— 92-A	PHILLIPS, JOS. E. 204 Hector Building, Ft. Lauderdale, Florida.
R-259	— 26-A	POST, JOSEPH A. 41 N. E. 1st Avenue, Miami, Florida.
20	— 67-A	POTTER, CHARLES C. Potter, Loucks & Bower—P. O. Box 3426, Orlando, Florida.
256	— 120-A	POWERS, EARL P. University of Florida, Gainesville, Florida.
44	— 48-A	PROSSER, DAVID S. Plant City, Florida.
125	— 39-A	PURVIS, HUGH F. Pentland, Purvis, Keller & Milton— 14th Floor Pan American Bank Building, Miami, Florida.

Alphabetical List of Certified Public Accountants of Florida—Continued

C.P.A. Certificate Number	1946 Registration Number	
193	— 2270	PURVIS, ROY L. P. O. Box 320, Professional Building, Gainesville, Florida.
52	— 86-A	PUTNAM, WORCESTER 660 34th Avenue South, St. Petersburg, Florida.
114	— 142-A	QUINN, JIM 601 First National Bank Building, Tampa, Florida.
112	— 2269	RABE, ALBERT A. 510 Florida National Bank Building, St. Petersburg, Florida.
70	— 12-A	RAMSEY, GEORGE J. 1005 Seybold Building, Miami, Florida.
R-222	— 84-A	REAMY, ROBERT L. Haskins & Sells—1825 Barnett Bank Building, Jacksonville, Florida.
51	— 69-A	RICHEY, MISS MARY LUELLA Florida State College for Women, Tallahassee, Florida.
250	— 2-A	RIEDERS, ROBERT 614 Graham Building, Jacksonville 2, Florida.
181	— 74-A	RING, R. WARNER Ring, Mahoney & Arner—duPont Building, Miami 32, Florida.
195	— 125-A	ROBERTS, CHARLES S. Blumin & Roberts—420 Lincoln Road, Miami Beach 39, Florida.
108	— 134-A	ROBERTSON, J. L. Pentland & Robertson—126½ Volusia Avenue, Daytona Beach, Florida.
49	— 24-A	ROEHSNER, GEORGE H. Edwards & Roehsner—P. O. Box 382, 304 First National Bank Building, Tampa, Florida.
28	— 90-A	ROULLIER, R. 3620 Boulevard, Jacksonville 6, Florida.
297	— 150-A	RYAN, ELEANOR M. 1507 Pan American Bank Building, Miami, Florida.
255	— 80-A	RYAN, JOHN F. P. O. Box 822, Tallahassee, Florida.
119	— 119-A	ST. JOHN, NEWTON D. 119 West 40th Street, New York 18, N. Y.
278	— 2268	SALTMARSH, THOMAS W. Saltmarsh, Cleaveland & Gund—609 Blount Building, Pensacola, Florida.
279	— 143-A	SATHRE, FLOYD M. 1953 Everglades Concourse, Miami Beach, Florida.
242	— 44-A	SATIN, SEYMOUR 311 Lincoln Road, Miami Beach, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number	1946 Registration Number	
26	— 156-A	SCHUYLER, W. L. Schuyler & Roberts—614 Ingraham Building, Miami, Florida.
R-206	— 56-A	SCHWARTZ, DAVID M. 418 First National Bank Building, Tampa 2, Florida.
224	— 5-A	SCHWARTZ, GEORGE 600 Lincoln Road Building, Miami Beach, Florida.
87	— 183-A	SELDEN, CHARLES B. 805 Seybold Building, Miami, Florida.
139	— 157-A	SENSENEY, CHARLES G. 4623 Alton Place, N.W., Washington 16, D. C.
264	— 47-A	SEVERY, EVERETT W. 4125 N. W. 7th Avenue, Miami, Florida.
107	— 7-A	SHELDON, E. R. 402 First National Bank Building, St. Petersburg, Florida.
98	— 122-A	SHEPARD, LEE C. 506 First Federal Building, St. Petersburg, Florida.
246	— 110-A	SHEPARD, LEE C., JR. P. O. Box 1887, 1206 Harvey Building, West Palm Beach, Florida.
211	— 20-A	SIGAL, MYER O. 2300 Dellwood Drive, N. W., Atlanta, Georgia.
272	— 89-A	SINGER, ARTHUR 311 Lincoln Road, Miami Beach, Florida.
R-223	— 116-A	SMETHURST, B. M. Smethurst & Parker—204 Shoreland Building, Miami 32, Florida.
188	— 163-A	SMITH, D. A. 224 Hildebrandt Building, Jacksonville, Florida.
169	— 21-A	SMOAK, PAUL R. Smoak & Davis—505 Graham Building, Jacksonville, Florida.
294	— 165-A	SPERRY, JOSEPH A. 607 Citizens Building, Tampa, Florida.
R- 9	— 60-A	STRONG, JESSE P. c/o Central Bank for Cooperatives—212 W. 14th Street, Kansas City 8, Missouri.
258	— 11-A	STUZIN, DAVID Callahan & Stuzin—Olympia Building, Miami, Florida.
166	— 25-A	SWEENEY, JOSEPH A. Sweeny & Meighen—1016 First National Bank Building, Tampa, Florida.
131	— 9-A	TAIT, EDWARD B. 8015 N. E. 2nd Avenue, Miami 38, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number	1946 Registration Number	
286	— 128-A	TRIPLETT, THOMAS E. 317 First National Bank Building, Orlando, Florida.
233	— 99-A	TRUMBO, SILAS B. Room 308 Federal Building, Orlando, Florida.
154	— 57-A	TURNBURKE, H. M. Manson Arcade, Clearwater, Florida.
89	— 104-A	TURNER, WILLIAM HUGER, SR. P. O. Box 1304, Miami, Florida.
138	— 145-A	VALDES, JAMES F. 512 12th Street, Bradenton, Florida.
230	— 107-A	VALDES, ROBERT E. 2209½ Nebraska Avenue, Tampa, Florida.
61	— 136-A	VAN D'ELDEN, FRANK 403 Langford Building, Miami 32, Florida.
149	— *	VARNEDOE, IRA J. United States Navy.
R-186	— *	VROON, JULIUS M. United States Navy.
43	— 27-A	WALTON, WILLIAM O. Walton & Morris—811 Seybold Building, Miami, Florida.
174	— 103-A	WARMACK, WILLIAM J. 5025 42nd Street, N. W., Washington, D. C.
209	— 108-A	WASSERMAN, SIDNEY 420 Lincoln Road, Miami Beach, Florida.
162	— 138-A	WEATHERS, JOHN C. P. O. Box 1708, Miami 10, Florida.
R- 5	— 154-A	WEBER, OTTO F. Weber, Thompson & Lefcourt—217 Shoreland Building, Miami, Florida.
288	— 2266	WEINER, BENJAMIN 311 Lincoln Road, Miami Beach, Florida.
240	— 3-A	WEISS, EUGENE J. 514-17 Congress Building, Miami 32, Florida.
99	— 34-A	WEISS, PAUL J. 410 Pan American Bank Building, Miami, Florida.
283	— 51-A	WELLS, H. IRVIN: Pribble, Wells & Fly—P. O. Box 3667, 409 Exchange Building, Orlando, Florida.
130	— 63-A	WHITFIELD, GEORGE B. 141 W. Jackson Boulevard, Chicago 3, Illinois.
262	— 2271	WILKIE, ROBERT T. P. O. Box 4760, Jacksonville, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number		1946 Registration Number	
21	—	113-A	WILKINS, M. L. Wilkins & Harvey—306 Stovall Professional Building, Tampa, Florida.
281	—	94-A	WILLIAMS, GEORGE H., JR. Pentland, Gray & Moore—P. O. Box 313, Sanford, Florida.
282	—	100-A	WINTERBURN, JACK R. 306-7 Roberts Building, Jacksonville, Florida.

*Indicates Military Service

**Alphabetical List of Firms of
CERTIFIED PUBLIC ACCOUNTANTS
Authorized to Practice in
The State of Florida
For the Year 1946**

1946
Registration
Number

- 192-A **ABESS, MORGAN & ALTEMUS**
16th Floor duPont Building, Miami, Florida.
Leonard L. Abess, C.P.A.
Robert M. Morgan, C.P.A.
Robert M. Altemus, C.P.A.
- 193-A **BLUMIN & ROBERTS**
421 Lincoln Road, Miami Beach, Florida.
Harry Blumin, C.P.A.
Charles S. Roberts, C.P.A.
- 196-A **BUNTING & COMER**
Real Estate Exchange Building, Lake Wales, Florida.
Norman H. Bunting, C.P.A.
H. J. Comer, Jr., C.P.A.
- 201-A **CALLAHAN & STUZIN**
Olympia Building, Miami, Florida.
David Stuzin, C.P.A.
W. J. Callahan, C.P.A.
- 184-A **FREDERIC DUNN-RANKIN & COMPANY**
1507 Pan American Bank Building, Miami, Florida.
Frederick Dunn-Rankin, C.P.A.
Eleanor M. Ryan, C.P.A.
Roger W. Cole, C.P.A.
- 194-A **EDWARDS & ROEHSNER**
304 First National Bank Building, Tampa, Florida.
Clifford A. Edwards, C.P.A.
George H. Roehsner, C.P.A.
- 200-A **HALL AND FISHER**
1412 Barnett Building, Jacksonville, Florida.
P. W. Fisher, C.P.A.
E. T. LeBaron, C.P.A.
- 199-A **HIMES & HIMES**
Harvey Building, West Palm Beach, Florida.
Whitney B. Himes, C.P.A.
- 190-A **MILLIGAN & BURKE**
1324 Barnett National Bank Building, Jacksonville, Florida.
C. K. Milligan, C.P.A.
J. W. Burke, C.P.A.
G. L. Milligan, C.P.A.
- 202-A **PENTLAND AND COWLES**
506 Citizens Building, Tampa, Florida.
Frank L. Cowles, C.P.A.
Robert Pentland, Jr., C.P.A.

Alphabetical List of Firms of Certified Public Accountants—*Continued*

1946
Registration
Number

- 189-A PENTLAND & ROBERTSON
Daytona Beach, Florida.
J. L. Robertson, C.P.A.
Robert Pentland, Jr., C.P.A.
- 185-A POTTER, LOUCKS & BOWER
317 First National Bank Building, Orlando, Florida.
Charles C. Potter, C.P.A.
John E. Loucks, C.P.A.
Harry W. Bower, C.P.A.
- 195-A RIEDERS & FINK
Graham Building, Jacksonville, Florida.
Robert Rieders, C.P.A.
Malvern B. Fink, C.P.A.
- 191-A RING, MAHONEY & ARNER
1202-12 duPont Building, Miami, Florida.
R. Warner Ring, C.P.A.
John Mahony, C.P.A.
W. W. Arner, C.P.A.
- 186-A SALTMARSH, CLEAVELAND & GUND
609 Blount Building, Pensacola, Florida.
Thomas W. Saltmarsh, C.P.A.
Harold H. Cleaveland, C.P.A.
Charles F. Gund, C.P.A.
- 203-A SHEPARD AND KLANDERMAN
507 First Federal Building, St. Petersburg, Florida.
Lee C. Shepard, C.P.A.
Gerald E. Klanderman, C.P.A.
- 187-A SMOAK & DAVIS
505 Graham Building, Jacksonville, Florida.
Paul R. Smoak, C.P.A.
Jewell A. Davis, C.P.A.
- 193-A SWEENEY & MEIGHEN
1016 First National Bank Building, Tampa, Florida.
Joseph A. Sweeny, C.P.A.
Rex Meighen, C.P.A.
- 188-A WALTON AND MORRIS
811 Seybold Building, Miami, Florida.
William O. Walton, C.P.A.
Clarence C. Morris, C.P.A.
- 197-A WILKINS AND HARVEY
Stovall Professional Building, Tampa, Florida.
M. L. Wilkins, C.P.A.
P. J. Harvey, C.P.A.

**Alphabetical List of
PUBLIC ACCOUNTANTS
Authorized to Practice
Their Profession in the State of Florida
For the Year 1946**

P.A. Certificate Number	1946 Registration Number	
201	— 58-A	ALFORD, L. E. P. O. Box 585, Tampa 1, Florida.
200	— 26-A	ALLEN, EDWARD C. P. O. Box 1306, 9 Collier Arcade, Ft. Myers, Florida.
359	— 108-A	ANDREWS, JOHN P. O. Box 3291, Tampa, Florida.
203	— 160-A	AYERS, CLARENCE R. 129 Giralda Avenue, Coral Gables, Florida.
205	— 40-A	BAKER, C. E. 29 W. Central Avenue, Orlando, Florida.
206	— 104-A	BALLOU, CHARLES A. C. A. Ballou & Son—9 Lewis Bank Building, Tallahassee, Florida.
362	— 123-A	BARNES, M. H. M. H. Barnes & Company—15 Drayton Street, Savannah, Georgia.
108	— 48-A	BELL, WILLIAM H. Haskins & Sells—1825 Barnett National Bank Building, Jacksonville, Florida.
109	— 9-A	BENJAMIN, EDWARD G. Miami Beach First National Bank Building, Miami Beach, Florida.
472	— 85-A	BISSETT, JAMES A. 740 Ingraham Building, Miami, Florida.
112	— 32-A	BOURNE, CLIFFORD N. 4395 Ingraham Highway, Coconut Grove 33, Florida.
7	— 19-A	BOYLE, JOHN C. 415 Crozer Building, Chester, Pennsylvania.
352	— 53-A	BRAWLEY, JOHN M. Box 1232, Haines City, Florida.
116	— 8-A	BROWN, YANDELL O. 1603 Candler Building, Atlanta, Georgia.
43	— 4-A	BUCKLES, MARY AMES, MRS. 216 N. 3rd Street, Palatka, Florida.
218	— 43-A	CALLAWAY, C. C. 612-14 Guaranty Building, West Palm Beach, Florida.
441	— 128-A	CANTRELL, C. G. 404½ Zack Street, Tampa, Florida.

Alphabetical List of Public Accountants of Florida—*Continued*

P.A. Certificate Number		1946 Registration Number	
475	—	14-A	CARLISLE, LAWRENCE W. 401 Madison Street, Tampa 2, Florida.
219	—	56-A	CARTY, T. VAN RHYN Room 405, 416 Tampa Street, Tampa, Florida.
222	—	126-A	CHASSEVENT, GEORGES R. Room 1917, 342 Madison Avenue, New York 17, New York.
336	—	72-A	CLARK, A. S. Tubbs Building, Melbourne, Florida.
353	—	89-A	CLARKE, I. LLOYD P. O. Box 520, 210 City Building, St. Augustine, Florida.
14	—	55-A	CLEANEY, FRANK B. Morse Arcade, Hollywood, Florida.
224	—	66-A	COLEMAN, CLAUDE D. 412-15 Palmer Bank Building, Sarasota, Florida.
13	—	93-A	COLEMAN, RAY C. 204 Hector Building, Ft. Lauderdale, Florida.
465	—	25-A	CRABER, J. C. P. O. Box 625, 923 Commercial Building, Shreveport, Louisiana.
229	—	118-A	CUSSON, A. L., JR. 2325 13th Street South, St. Petersburg, Florida.
367	—	81-A	DAVIES, HANBURY W. 2530 Ernest Street, Jacksonville, Florida.
122	—	116-A	DAWSON, HOLLIS BURL 313 Datura Street, West Palm Beach, Florida.
19	—	94-A	DISMORE, GEORGE B. 1863 Clarkson Street, Jacksonville, Florida.
341	—	92-A	DUNN, MOREY Harvey Building, West Palm Beach, Florida.
237	—	35-A	EDWARDS, JESSE B. 20 Hillsboro Bank Building, Plant City, Florida.
125	—	115-A	EDWARDS, V. 311 Camilo Avenue, Coral Gables, Florida.
238	—	70-A	ELSTON, J. IRA 619 Times Building, St. Petersburg, Florida.
242	—	7-A	ENGLAND, W. R. Inverness, Florida.
371	—	31-A	ERNST, ALWIN CHARLES Ernst & Ernst—914 Langford Building, Miami, Florida.
373	—	30-A	FALSONE, FRANK J. P. O. Box 5267, 1801½ 21st Street, Tampa, Florida.
24	—	47-A	FIELD, FREDERIC T. 221 S. E. Second Avenue, Ft. Lauderdale, Florida.

Alphabetical List of Public Accountants of Florida—Continued

P.A. Certificate Number	1946 Registration Number	
473	— 38-A	FIELD, WILLIAM H. P. O. Box 287, Miami Springs, Florida.
374	— 122-A	FISHER, C. W. 1407-11 Harvey Building, West Palm Beach, Florida.
128	— 34-A	FLUNO, A. S. 781 Antoinette Avenue, Winter Park, Florida.
131	— 49-A	FOYE, ARTHUR B. Haskins & Sells—1825 Barnett National Bank Building, Jacksonville, Florida.
132	— 11-A	FRIEDMAN, EDWARD 1655 Drexel Avenue, Miami Beach 39, Florida.
133	— 87-A	GANE, O. A. 211 South Olive Street, West Palm Beach, Florida.
466	— 37-A	GIVEN, A. F. 1420 Congress Building, Miami, Florida.
330	— 46-A	GLUNTS, JAMES D. James D. Glunts & Co.—31 Milk Street, Boston, Massachusetts.
28	— 110-A	GRAY, HOWARD W. c/o Roy L. Purvis—P. O. Box 320, Gainesville, Florida.
245	— 45-A	GRAY, SYDNEY G. Pentland, Gray & Moore—Atlantic Bank Building, Sanford, Florida.
29	— 60-A	GREENE, CLARENCE F. 826 E. Park Avenue, Tallahassee, Florida.
381	— 119-A	GRIFFITH, RANDOLPH C. P. O. Box 1722, 203 Washington Street Arcade, Orlando, Florida.
105	— 68-A	GUSTAFSON, RAYMOND H. 646 2nd Avenue South, St. Petersburg, Florida.
139	— 109-A	HAGERMAN, FRANKLIN B. 502 North Spring Street, Pensacola, Florida.
251	— 107-A	HAMILTON, ROY W. 220 Telephone Building, Lakeland, Florida.
32	— 75-A	HAMMOND, GRATTAN 1001 Metcalf Building, Orlando, Florida.
252	— 101-A	HART, R. M. 710 Citizens Building, West Palm Beach, Florida.
34	— 114-A	HENSON, MISS M. GLENN 1802 Jetton Avenue, Tampa 6, Florida.
97	— 96-A	IBETSON, B. Ocala, Florida.

Alphabetical List of Public Accountants of Florida—Continued

P.A. Certificate Number	1946 Registration Number	
69	—	62-A ICENHOUR, JOHN E. Oosterhoudt & Icenhour— 322 Barnett National Bank Building, Jacksonville 2, Florida.
39	—	42-A IRVINE, NESBITT E. P. O. Box 2827, St. Petersburg, Florida.
389	—	80-A IRWIN, ELMER F. P. O. Box 4455, 106 Julia Street, Jacksonville, Florida.
41	—	57-A JOHNSON, HAROLD C. 512 12th Street, Bradenton, Florida.
42	—	27-A JOHNSON, ROLLO H. 809 Langford Building, Miami, Florida.
356	—	105-A JONES, EDWIN P. 1115 East Colonial Drive, Orlando, Florida.
40	—	39-A JONES, LUTHER W. 512 First Federal Building, St. Petersburg 1, Florida.
150	—	100-A KAISER, JULIUS H. Williams & Kaiser—443 Seybold Building, Miami, Florida.
262	—	103-A KENDALL, PETER C. Clyde A. Epperson Audit Company—843 Ingraham Building, Miami, Florida.
265	—	59-A LA BAW, WM. B. 218-221 Commercial Arcade Building, Miami, Florida.
267	—	82-A LEACH, G. BLAND Mote Building, Leesburg, Florida.
392	—	113-A LEPPARD, WILLIAM MARION Arthur F. Morton & Co.—811 Forsyth Building, Atlanta, Georgia.
393	—	54-A LINDFORS, E. C. Charles H. Lindfors—P. O. Box 686, 119 S. E. 1st Avenue, Ft. Lauderdale, Florida.
268	—	18-A LOPEZ, A. V., SR. 1638 Avoca Place, Jacksonville, Florida.
271	—	* LYNCH, THOMAS P. United States Navy.
59	—	112-A MANVILLE, F. G. H. 905 Main Street, Daytona Beach, Florida.
328	—	28-A MARDEN, H. W. 612 First Federal Building, St. Petersburg, Florida.
277	—	97-A MARKHAM, JOHN W. 815 12th Street North, St. Petersburg 6, Florida.
157	—	22-A MARKS, CHARLES H. 705 Langford Building, Miami, Florida.

Alphabetical List of Public Accountants of Florida—*Continued*

P.A. Certificate Number	1946 Registration Number	
276 —	76-A	MARTZ, ROLLIE C. 2047 21st Avenue North, St. Petersburg, Florida.
159 —	41-A	MATTHEWS, JOHN A. 620 Pan American Bank Building, Miami, Florida.
153 —	78-A	McCANDLISS, R. W. 744 Ingraham Building, Miami, Florida.
272 —	24-A	McGEE, F. E. P. O. Box 8, Riverside Station, Miami 35, Florida.
60 —	69-A	MERRIN, FRANK R. 5003 S. Main Boulevard, Houston 4, Texas.
399 —	10-A	MILAM, RALPH L. P. O. Box 5066, 1453 Miami Road, Jacksonville, Florida.
401 —	74-A	MILLER, GEORGE B. 152 N. E. 92nd Street, Miami 38, Florida.
281 —	90-A	MITCHELL, W. T. P. O. Box 1297, 212-13 Hartsell Building, Lakeland, Florida.
284 —	36-A	MOORE, JOHN MASON 3321 Frow Avenue, Coconut Grove, Florida.
165 —	50-A	MORRIS, CHARLES E. Haskins & Sells—1825 Barnett National Bank Building, Jacksonville, Florida.
289 —	127-A	NORTON, CLAUDE C. 1107 Congress Building, Miami, Florida.
403 —	86-A	OSBORNE, C. H. J. 62 N. Court Street, Orlando, Florida.
293 —	6-A	OWEN, GEORGE W. P. O. Box 84, 401 Blount Building, Pensacola, Florida.
292 —	88-A	PACE, MURL E. Suite 111, 14 E. Church Street, Orlando, Florida.
167 —	51-A	PALMER, LESLIE E. Haskins & Sells—1825 Barnett National Bank Building Jacksonville, Florida.
205 —	73-A	PARKER, C. PALMER Smethurst & Parker—204 Shoreland Building, Miami 32, Florida.
63 —	125-A	PARRAMORE, R. R. 102 East 8th Street, Jacksonville, Florida.
65 —	33-A	PENNEY, H. E. 804 Seybold Building, Miami, Florida.
339 —	64-A	PREVATT, I. O. 807 Graham Building, Jacksonville, Florida.
66 —	12-A	PRIBBLE, ROLAND Pribble, Wells & Fly—P. O. Box 3667, 409 Exchange Building, Orlando, Florida.

Alphabetical List of Public Accountants of Florida—*Continued*

P.A. Certificate Number		1946 Registration Number	
68	—	44-A	RAMSEY, ERNEST A. Key West, Florida.
171	—	102-A	REYNOLDS, GEORGE A. 715 Citizens Building, West Palm Beach, Florida.
412	—	77-A	RICKLING, JOHN W. 302 First National Bank Building, St. Petersburg, Florida.
413	—	15-A	ROBERTS, JACK H. Schuyler & Roberts—612-14 Ingraham Building, Miami, Florida.
72	—	20-A	ROTH, LOUIS R. 819-21 Seybold Building, Miami, Florida.
415	—	91-A	ROUSE, ALONZO P. O. Box 83, Palatka, Florida.
176	—	23-A	SCHROERS, PAUL F. 315 Acacia Road, West Palm Beach, Florida.
177	—	129-A	SCHWARTZ, MAX 945 Main Street, Bridgeport, Connecticut.
467	—	120-A	SCHWERDTFEGER, GEORGE 605 W. Lafayette Street, Tampa, Florida.
307	—	65-A	SERGEANT, J. D. 532 Ingraham Building, Miami, Florida.
444	—	16-A	SHARMAN, V. J. Sharman & Mactye—1405 First Trust Building, Miami, Florida.
309	—	21-A	SHEPPARD, H. W. P. O. Box 206, Groveland, Florida.
76	—	61-A	SHINGLER, FRANKLIN S. Lake City, Florida.
—	—	5-A	SIMMON, JOHN H. 909 Ashley Street, Tampa, Florida.
455	—	67-A	SJOSTROM, PAUL R. G. 1306 Postal Building, Miami, Florida.
79	—	95-A	SLAYTON, GEORGE H. 1900 Jetton Avenue, Tampa, Florida.
80	—	84-A	SMYTH, F. B. 1464 E. Lloyd Street, Pensacola, Florida.
333	—	79-A	THOMAS, ROLAND E. 739 Standish Place, Jacksonville, Florida.
86	—	83-A	THOMPSON, EARLE R. 941 Grace Avenue, Panama City, Florida.

Alphabetical List of Public Accountants of Florida—*Continued*

P.A. Certificate Number	1946 Registration Number	
185	— 121-A	THOMPSON, EDGAR B. Weber, Thompson & Lefcourt—217 Shoreland Building, Miami, Florida.
190	— 29-A	TYLER, W. J. Pentland, Purvis, Keller & Milton— Pan American Bank Building, Miami, Florida.
191	— 52-A	VAUGHAN, ARTHUR S. Haskins & Sells—1825 Barnett National Bank Building, Jacksonville, Florida.
318	— 111-A	WALKER, RAY H. 504 Times Building, St. Petersburg, Florida.
322	— 17-A	WEBB, J. HOWARD c/o Ernst & Ernst—914 Langford Building, Miami 32, Florida.
196	— 71-A	WEINER, MILTON P. O. Box 645, Miami 4, Florida.
323	— 117-A	WEST, A. D. c/o Dautzler Lumber & Export Company—P. O. Box 1109, Tampa, Florida.
347	— 98-A	WEYRICK, JOHN A. 806 Comeau Building, West Palm Beach, Florida.
325	— 13-A	WILEY, C. ARTHUR Chas. B. Costar & Co.—903 First National Bank Building, Miami, Florida.
102	— 63-A	WILLIAMS, CHAS. H. P. O. Box 913, 203 Drane Building, Lakeland, Florida.
194	— 99-A	WILLIAMS, ELMO H. Williams & Kaiser—443 Seybold Building, Miami, Florida.
340	— 124-A	WILLIAMS, JOSEPH B. 11 North Ocean Street, Jacksonville, Florida.

**Alphabetical List of Firms of
PUBLIC ACCOUNTANTS
Authorized to Practice in
The State of Florida
For the Year 1946**

1946
Registration
Number

- 133-A **C. A. BALLOU AND SON**
8-9 Lewis Bank Building, Tallahassee, Florida.
Charles A. Ballou, P.A.
James E. Ballou, C.P.A.
- 141-A **CHARLES B. COSTAR & COMPANY**
903 First National Bank Building, Miami, Florida.
Charles B. Costar, C.P.A.
C. Arthur Wiley, P.A.
- 131-A **CLYDE A. EPPERSON AUDIT COMPANY**
843 Ingraham Building, Miami, Florida.
Clyde A. Epperson, C.P.A.
Peter C. Kendall, P. A.
- 140-A **ERNST & ERNST**
914 Langford Building, Miami, Florida.
A. C. Ernst, P.A.
J. H. Webb, P.A.
- 137-A **HASKINS & SELLS**
Barnett National Bank Building, Jacksonville, Florida.
Arthur H. Carter, C.P.A.
Arthur B. Foye, P.A.
William H. Bell, P.A.
Leslie E. Palmer, P.A.
Robert L. Reamy, C.P.A.
- 130-A **PENTLAND, GRAY AND MOORE**
Atlantic Building, Sanford, Florida.
Robert Pentland, Jr., C.P.A.
Sydney G. Gray, P.A.
Basil C. Moore, C.P.A.
- 142-A **PENTLAND, PURVIS, KELLER & COMPANY**
Barnett Bank Building, Jacksonville, Florida.
Robert Pentland, Jr., C.P.A.
Hugh F. Purvis, C.P.A.
James I. Keller, Jr., C.P.A.
William J. Tyler, P.A.
- 133-A **PENTLAND, PURVIS, KELLER AND MILTON**
1407-1419 Pan American Bank Building, Miami, Florida.
Robert Pentland, Jr., C.P.A.
Hugh F. Purvis, C.P.A.
James I. Keller, Jr., C.P.A.
William J. Tyler, P.A.
- 132-A **PRIBBLE, WELLS & FLY**
409 American Building, Orlando, Florida.
R. C. Pribble, P.A.
H. Irvin Wells, C.P.A.
J. Wesley Fly, C.P.A.

Alphabetical List of Firms of Public Accountants—*Continued*

1946
Registration
Number

- 143-A SCHUYLER AND ROBERTS
 612-14 Ingraham Building, Miami, Florida.
 W. L. Schuyler, C.P.A.
 Jack H. Roberts, P.A.
- 134-A SHARMAN & MACTYE
 1405 First Trust Building, Miami, Florida.
 Victor J. Sharman, P.A.
 William H. Mactye, C.P.A.
- 135-A SMETHURST & PARKER
 204 Shoreland Building, Miami Florida.
 B. M. Smethurst, C.P.A.
 C. Palmer Parker, P.A.
- 139-A WEBER, THOMPSON & LEFCOURT
 Shoreland Building, Miami, Florida.
 Otto F. Weber, C.P.A.
 Edgar B. Thompson, P.A.
 Sidney Lefcourt, C.P.A.
- 136-A WILLIAMS & KAISER
 443 Seybold Building, Miami, Florida.
 Elmo H. Williams, P.A.
 Julius H. Kaiser, P.A.

**Geographical List of
CERTIFIED AND PUBLIC ACCOUNTANTS
Authorized to Practice
Their Profession in the State of Florida
For the Year 1946**

NORTHEASTERN AREA

Daytona Beach

ROBERTSON, J. L., C.P.A.; *Pentland & Robertson*, 126½ Volusia Avenue.
MANVILLE, F. G. H., P.A.; 905 Main Street.

Gainesville

BEIGHTS, DAVID MIERS, C.P.A.; 204 Science Building, University of Florida.
EVANS, A. ROSS, C.P.A.; University of Florida.
POWERS, EARL, C.P.A.; University of Florida.
PURVIS, ROY L., C.P.A.; Professional Building.
GRAY, HOWARD W., P.A.; with *Roy L. Purvis*, P. O. Box 320.

Jacksonville

ANDREWS, MERRILL H., C.P.A.; 516-17 Masonic Temple Building.
BLITCH, GORDON P., C.P.A.; 1313 Graham Building.
BURKE, J. W., C.P.A.; *Milligan & Burke*, 1324 Barnett Bank Building.
CARTER, ARTHUR H., C.P.A.; *Haskins & Sells*, 1825 Barnett Bank Building.
CURTIS, OMER G., C.P.A.; Rooms 15-16 Arnot Building, Jacksonville Beach.
DANDELAKA, GEORGE W., C.P.A.; 1727 Kingswood Road.
DAVIS, JEWELL A., C.P.A.; *Smoak & Davis*, 505 Graham Building.
EVANS, ROBERT P., III, C.P.A.; *Haskins & Sells*, 1825 Barnett Bank Building.
FAHS, JOHN L., C.P.A.; Federal Building.
FINK, MALVERN B., C.P.A.; 614 Graham Building.
FISHER, P. W., C.P.A.; *Hall & Fisher*, 1412 Barnett Bank Building.
FORNEY, W. J., C.P.A.; *Smoak & Davis*, 505 Graham Building.
GOODRICH, C. H., C.P.A.; 401 Rogers Building.

HARTMAN, JOSEPH, C.P.A.; Roberts Building, 221 W. Adams Street.
HILL, GORDON M., C.P.A.; *Haskins & Sells*, 1825 Barnett Bank Building.
HOFFMAN, LESLIE J., C.P.A.; *Haskins & Sells*, 1825 Barnett Bank Building.
HOGLE, FRANCIS M., JR., C.P.A.; George Washington Office Building.
JAMES, BENJAMIN E., C.P.A.; 400 Rogers Building.
JORDAN, JOSIAH M., C.P.A.; 506 Exchange Building.
KANTOR, ERWIN P., C.P.A.; 1119 Barnett Bank Building.
KLUTTZ, OREN E., C.P.A.; P. O. Box 4760.
LEBARON, E. T., C.P.A.; *Hall & Fisher*, 1412 Barnett Bank Building.
MCARTHUR, D. W., JR., C.P.A.; 3017 Oak Street.
MILLIGAN, C. K., C.P.A.; *Milligan & Burke*, 1324 Barnett Bank Building.
MILLIGAN, GEORGE L., C.P.A.; *Milligan & Burke*, 1324 Barnett Bank Building.
MIZRAHI, JOSEPH M., C.P.A.; 30 W. Adams Street.
NOEL, CECIL K., C.P.A.; P. O. Box 4760.
OSTERHOUDT, O. J., C.P.A.; 323 Barnett Bank Building.
REAMY, ROBERT L., C.P.A.; *Haskins & Sells*, 1825 Barnett Bank Building.
RIEDERS, ROBERT, C.P.A.; 614 Graham Building.
ROHRER, L. E., C.P.A.; P. O. Box 4760.
ROULLIER, R., C.P.A.; 3620 Boulevard.
SMITH, D. A., C.P.A.; 224 Hildebrandt Building.
SMOAK, PAUL R., C.P.A.; *Smoak & Davis*, 505 Graham Building.
WILKIE, ROBERT T., C.P.A., P. O. Box 4760.
WINTERBURN, JACK R., C.P.A.; 306-7 Roberts Building.
BELL, WILLIAM H., P.A.; *Haskins & Sells*, 1825 Barnett Bank Building.

Geographical List of Certified and Public Accountants of Florida—Continued

DAVIES, HANBURY W., P.A.; 2530 Ernest Street.

DISMORE, GEORGE B., P.A.; 1863 Clarkson Street.

FOYE, ARTHUR B., P.A.; *Haskins & Sells*, 1825 Barnett Bank Building.

ICENHOUR, JOHN E., P.A.; *Oosterhoudt & Icenhour*, 322 Barnett Bank Building.

IRWIN, ELMER F., P.A.; 106 Julia Street, P. O. Box 4455.

LOPEZ, A. V., SR., P.A.; 1608 Avoca Place.

MILAM, RALPH L., P.A.; 1453 Miami Road, P. O. Box 5066.

MORRIS, CHARLES E., P.A.; *Haskins & Sells*, 1825 Barnett Bank Building.

PALMER, LESLIE E., P.A.; *Haskins & Sells*, 1825 Barnett Bank Building.

PFEIFFER, ROBERT, P.A.; 1242 King Street.

PREVATT, I. O., P.A.; 807 Graham Building.

THOMAS, ROLAND E., P.A.; 739 Standish Place.

VAUGHAN, ARTHUR S., P.A.; *Haskins & Sells*, 1825 Barnett Bank Building.

WILLIAMS, JOSEPH B., P.A.; 11 North Ocean Street.

Lake City

SHINGLER, FRANKLIN S., P.A.

Palatka

BUCKLES, MARY AMES, P.A.; 216 N. 3rd Street.

ROUSE, ALONZO, P.A.; P. O. Box 83.

St. Augustine

CLARKE, I. LLOYD, P.A.; 210 City Building, P. O. Box 520.

CENTRAL AREA

Bradenton

VALDES, JAMES F., C.P.A.; 512 12th St. F. Valdes, 512 12th Street.

JOHNSON, HAROLD C., P.A.; c/o James

Clearwater

CROWN, WM. E., JR., C.P.A.

TURNBURKE, H. M., C.P.A.; Manson Arcade.

DeLand

DICKINSON, GORDON M., C.P.A.; 215 Conrad Building.

Groveland

SHEPPARD, H. W., P.A.; P. O. Box 206.

Haines City

BRAWLEY, JOHN M., P.A.; P. O. Box 1232.

Inverness

ENGLAND, W. R., P.A.

Lakeland

HAMILTON, ROY W., P.A.; 220 Telephone Building.

MITCHELL, W. T., P.A.; 212-13 Hartsell Building.

WILLIAMS, CHARLES H., P.A.; 203 Drane Building, P. O. Box 913.

Lake Wales

BUNTING, NORMAN H., C.P.A.; *Bunting & Comer*, 201 Real Estate Exchange Building.

COMER, H. J., JR., C.P.A.; *Bunting & Comer*, Real Estate Exchange Building.

Leesburg

LEACH, G. BLAND, P.A.; Mote Building.

Melbourne

CLARK, A. S., P.A.; Tubbs Building.

Ocala

BRYANT, C. CECIL, C.P.A.; 109 East Broadway.

IBBETSON, B., P.A.

Orlando

FLY, JOHN WESLEY, C.P.A.; *Pribble, Wells & Fly*, 409 American Building.

HIGHGATE, D. A., C.P.A.; P. O. Box 5103.

Geographical List of Certified and Public Accountants of Florida—Continued

BOWER, HARRY W., C.P.A.; *Potter, Loucks & Bower*, P. O. Box 3426.
 HAINES, LELAND H., C.P.A.; c/o American Machinery Corp.
 LOUCKS, JOHN E., C.P.A.; *Potter, Loucks & Bower*, P. O. Box 3426.
 POTTER, CHARLES C., C.P.A.; *Potter, Loucks & Bower*, P. O. Box 3426.
 TRIPLETT, THOMAS E., C.P.A.; 317 First National Bank Building.
 TRUMBO, SILAS B., C.P.A.; 308 Federal Building.
 WELLS, H. IRVIN, C.P.A.; *Pribble, Wells & Fly*, 409 Exchange Building P. O. Box 3667.
 BAKER, C. E., P.A.; 29 W. Central Ave.
 GRIFFITH, RANDOLPH C., P.A.; 203 Washington St. Arcade, P. O. Box 1722.
 HAMMOND, GRATTAN, P.A.; 1001 Metcalf Building.
 JONES, EDWIN, P.A.; 1005 E. Colonial Drive.
 OSBORNE, C. H. J., P.A.; 62 N. Court St.
 PACE, MURL E., P.A.; Suite 111. 14 E. Church Street.
 PRIBBLE, R. C., P.A.; *Pribble, Wells & Fly*, 409 Exchange Building, P. O. Box 3667.

Plant City

PROSSER, DAVID S., C.P.A.
 EDWARDS, JESSE B., P.A.; 20 Hillsboro Bank Building.

Sanford

MOORE, BASIL C., C.P.A.; *Pentland, Gray & Moore*, Atlantic Bank Building.
 GRAY, SYDNEY G., P.A.; *Pentland, Gray & Moore*, Atlantic Bank Building.
 WILLIAMS, GEORGE H., JR., C.P.A.; P. O. Box 313.

St. Petersburg

KLANDERMAN, GERALD E., C.P.A.; 506 First Federal Building.
 CURRY, GEORGE B., JR., C.P.A.; 402 First National Bank Building.
 FEIN, JOSEPH, C.P.A.; 516 Times Bldg.
 MORGAN, GEORGE E., C.P.A.; 401 Grove Street North.
 PUTNAM, WORCESTER, C.P.A.; 660 34th Avenue South, P. O. Box 2859.
 RABE, ALBERT A., C.P.A.; 510 Florida National Bank Building.
 SHELDON, E. R., C.P.A.; 402 First National Bank Building.

SHEPARD, LEE C., C.P.A.; 506 First Federal Building.
 CUSSON, A. L., JR., P.A.; 2325 13th Street South.
 ELSTON, J. IRA., P.A.; 619 Times Bldg.
 GUSTAFSON, RAYMOND H., P.A.; 646 2nd Avenue South.
 IRVINE, NESBITT E., P.A.; P. O. Box 2827.
 JONES, LUTHER W., P.A.; 502 First Federal Building, P. O. Box 2872.
 MARDEN, H. W., P.A.; 612 First Federal Building.
 MARKHAM, JOHN W., P.A.; 815 12th Street North.
 MARTZ, ROLLIE C., P.A.; 2047 21st Avenue North.
 RICKLING, JOHN W., P.A.; 302 First National Bank Building.
 WALKER, RAY H., P.A.; 504 Times Bldg.
 MASTERSON, MICHAEL D., C.P.A.; 402 First National Bank Building.

Sarasota

COLEMAN, CLAUDE D., P.A.; 412 Palmer Bank Building.

Tampa

AUSTIN, ELLIOTT G., C.P.A.; 2906 San Rafael Street.
 BIGHAM, JAY E., C.P.A.; 906 Citizens Building.
 BOGUE, RUSSELL S., C.P.A.; 607 Citizens Building.
 BROWN, C. G., C.P.A.; P. O. Box 1215.
 COLLINS, ALFRED E., C.P.A.; 905 Citizens Building.
 COWLES, FRANK L., C.P.A.; *Pentland & Cowles*, 506 Citizens Building.
 MILLER, DAVID W., C.P.A.; P. O. Box 1165.
 EDWARDS, CLIFFORD A., C.P.A.; *Edwards & Roehsner*, 304 First National Bank Building.
 FOY, HUBERT V., C.P.A.; 807 First National Bank Building.
 HARVEY, P. J., C.P.A.; *Wilkins & Harvey*, 306 Stovall Professional Building.
 HOLLEY, JAMES D. A., C.P.A.; 1003 Tampa Theatre Building.
 MEIGHEN, REX, C.P.A.; *Sweeny & Meighen*, 1016 First National Bank Building.
 MONTENEGRO, M. A., C.P.A.; 811 Wallace S. Building.

Geographical List of Certified and Public Accountants of Florida—Continued

PATRICK, RAYMOND V., C.P.A.; *Russell S. Bogue*, 607 Citizens Building.

QUINN, JIM, C.P.A.; 601 First National Bank Building.

ROEHSNER, GEORGE H., C.P.A.; *Edwards & Roehsner*, 304 First National Bank Building, P. O. Box 382.

SCHWARTZ, DAVID M., C.P.A.; 418 First National Bank Building.

SWEENEY, JOSEPH A., C.P.A.; *Sweeny & Meighen*, 1016 First National Bank Building.

VALDES, ROBERT E., C.P.A.; 2209½ Nebraska Avenue.

WILKINS, M. L., C.P.A.; *Wilkins & Harvey*, 306 Stovall Professional Building.

ALFORD, L. E., P.A.; P. O. Box 585.

ANDREWS, JOHN, P.A.; P. O. Box 3291.

CARLISLE, LAWRENCE W., P.A.; 401 Madison Street.

CARTY, T. VAN RHYN, P.A.; Room 405, 416 Tampa Street.

FALSONE, FRANK J., P.A.; 1801½ 21st Street, P. O. Box 5267.

HENSON, MISS M. GLENN, P.A.; 1802 Jetton Avenue.

SCHWERTFEGER, GEORGE, P.A.; 605 W. Lafayette Street.

SIMMON, JOHN H., P.A.; 909 Ashley Street.

SLAYTON, GEORGE H., P.A.; 1900 Jetton Avenue.

SPERRY, J. A., C.P.A.; 607 Citizens Building.

WEST, A. D., P.A.; P. O. Box 1109, c/o Dautzler Lumber & Export Co.

CANTRELL, C. G., P.A.; 404½ Zack Street.

Vero Beach

BAUER, ELMER J., C.P.A.; P. O. Box 872.

Winter Haven

LESTER, A. GILBERT, C.P.A.; 502 Coker Building.

Winter Park

FLUNO, A. S., P.A.; 781 Antoinette Avenue.

NORTHWESTERN AREA

Bagdad

DAVIS, L. V., C.P.A.

Panama City

THOMPSON, EARLE R., P.A.; 941 Grace Avenue.

Pensacola

CLEAVELAND, HAROLD H., C.P.A.; *Saltmarsh, Cleaveland & Gund*, 609 Blount Building.

GUND, CHARLES F., C.P.A.; *Saltmarsh, Cleaveland & Gund*, P. O. Box 1786.

MARE, JOHN B., C.P.A.; 364 Brent Building.

SALTMARSH, THOMAS W., C.P.A.; *Saltmarsh, Cleaveland & Gund*, 609 Blount Building.

HAGERMAN, FRANKLIN B., C.P.A.; 502 North Spring Street.

OWEN, GEORGE W., P.A.; 401 Blount Building, P. O. Box 84.

SMYTH, F. B., P.A.; 1464 E. Lloyd Street.

Tallahassee

BALLOU, JAMES E., C.P.A.; *C. A. Ballou & Son*, 9 Lewis Bank Building.

COLLEY, FRANK BROOKS, C.P.A.; *Ford & Colley*, 302 N. Calhoun Street.

RICHEY, MARY LUELLA, C.P.A.; c/o Florida State College for Women.

BALLOU, CHARLES A., P.A.; *C. A. Ballou & Son*, 9 Lewis Bank Building.

GREENE, CLARENCE F., P.A.; 826 E. Park Avenue.

GRAHAM, HOMER G., C.P.A.; 525 W. 8th Avenue.

RYAN, JOHN F., C.P.A.; P. O. Box 822.

SOUTHERN AREA

Ft. Lauderdale

LINDFORS, CHARLES H., C.P.A.; 119 S. E. 1st Avenue.

MAURER, W. S., C.P.A.; 205 Blount Building.

PHILLIPS, JOSEPH E., C.P.A.; 204 Hector Building.

COLEMAN, RAY C., P.A.; 204 Hector Building.

Geographical List of Certified and Public Accountants of Florida—Continued

FIELD, FREDERIC T., P.A.; 221 S. E. 2nd Avenue.

LINDFORS, E. C., P.A.; *Chas. H. Lindfors*, 119 S. E. 1st Avenue.

Ft. Myers

BAKER, LESTER H., C.P.A.; 2207 Broadway.

ALLEN, EDWARD C., P.A.; 9 Collier Arcade.

Hollywood

HARRIS, ROY R., C.P.A.; Morse Arcade, P. O. Box 351.

CLENEAY, FRANK B., P.A.; Morse Arcade.

Key West

RAMSEY, ERNEST A., P.A.

Greater Miami

ABESS, LEONARD L., C.P.A.; *Abess, Morgan & Altemus*, duPont Building.

ALTEMUS, ROBERT M., C.P.A.; *Abess, Morgan & Altemus*, duPont Building.

ARNER, W. W., C.P.A.; *Ring, Mahoney & Arner*, duPont Building.

BLAKE, A. H., C.P.A.; 625 Court House.

BLUMIN, HARRY, C.P.A.; *Blumin & Roberts*, 420 Lincoln Road, Miami Beach

BOLGER, JAMES L., C.P.A.; 1517 duPont Building.

BROWN, JAMES J., C.P.A.; 702 American Bank Building.

CALLAHAN, W. J., C.P.A.; *Callahan & Stuzin*, 505 Olympia Building.

CONLON, L. C., C.P.A.; Pan American Bank Building.

COOK, ELMER W., C.P.A.; P. O. Box 1708, 344 Federal Building.

COSTAR, CHARLES B., C.P.A.; *Chas. B. Costar & Co.*, 903 First National Bank Building.

DEWHURST, JAMES E., C.P.A.; P. O. Box 1708.

DUNN-RANKIN, FREDERIC, C.P.A.; *Frederic Dunn-Rankin & Co.*, 1507 Pan American Bank Building.

EPPELSON, CLYDE A., C.P.A.; *Clyde A. Epperson Audit Company*, 843 Ingraham Building.

FURMAN, M. G., C.P.A.; 420 Lincoln Road, Miami Beach.

GAMER, FRED G., C.P.A.; 409 Pan American Bank Building.

GILLMAN, LOUIS, C.P.A.; 1145 Ingraham Building.

GRAHAM, HARRY B., C.P.A.; 1005 Seybold Building.

COLE, ROGER W., C.P.A.; 1507 Pan American Bank Building.

BERNSTEIN, BARNEY, C.P.A.; 420 Lincoln Road, Miami Beach.

GOETZ, HARRY J., C.P.A.; 1145 Ingraham Building.

GROSSMAN, MURRAY, C.P.A.; *Blumin & Roberts*, 420 Lincoln Road, Miami Beach.

LEAVY, YALEM, 1061 S. W. 8th Street.

HARRINGTON, ALFRED D., C.P.A.; 316 Federal Building.

KELLER, JAMES I., JR., C.P.A.; *Pentland, Purvis, Keller & Milton*, 14th floor Pan American Bank Building.

LASALLE, ATHOS L., C.P.A.; 809-10 Olympia Building.

LEFCOURT, SIDNEY, C.P.A.; *Weber, Thompson & Lefcourt*, 217 Shoreland Building.

LEVINSON, MACY J., C.P.A.; 336 N. Miami Avenue.

MACTYE, WILLIAM H., C.P.A.; *Sharman & Mactye*, 1405 First Trust Building.

MAHONY, JOHN, C.P.A.; *Ring, Mahony & Arner*, duPont Building.

McCLAIN, A. H., C.P.A.; 1517 duPont Building.

MEYER, HARRY H., C.P.A.; 129 Giralda Avenue, Coral Gables.

MORGAN, ROBERT M., C.P.A.; *Abess, Morgan & Altemus*, duPont Building.

MORRIS, CLARENCE C., C.P.A.; *Walton & Morris*, 811 Seybold Building.

OATES, LEWIS A., C.P.A.; *Mucklow & Oates*, 1004 Pan American Bank Building.

PARKE, ERNEST L., C.P.A.; 668 N. E. 72nd Terrace.

PENTLAND, ROBERT, JR., C.P.A.; *Pentland, Purvis, Keller & Milton*, 14th floor Pan American Bank Building.

PEREZ, WALDO F., C.P.A.; P. O. Box 1708.

POST, JOSEPH A., C.P.A.; 41 N. E. 1st Avenue.

PURVIS, HUGH F., C.P.A.; *Pentland, Purvis, Keller & Milton*, 14th floor Pan American Bank Building.

RAMSEY, GEORGE J., C.P.A.; 1005 Seybold Building.

RING, R. WARNER, C.P.A.; *Ring, Mahony & Arner*, duPont Building.

Geographical List of Certified and Public Accountants of Florida—Continued

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- SATHRE, FLOYD M., C.P.A.; 1953 Everglades Concourse, Miami Beach.
- SATIN, SEYMOUR, C.P.A.; 311 Lincoln Road, Miami Beach.
- SCHUYLER, W. L., C.P.A.; *Schuyler & Roberts*, 614 Ingraham Building.
- RYAN, ELEANOR M.; C.P.A.; 1507 Pan American Bank Building.
- MAHLER, JOS., C.P.A.; Ingraham Building.
- SELDEN, CHARLES B., C.P.A.; 805 Seybold Building.
- WEINER, BENJAMIN, C.P.A.; 511 Lincoln Road, Miami Beach.
- SCHWARTZ, GEORGE, C.P.A.; 600 Lincoln Road Building, Miami Beach.
- SEVERY, EVERETT W., C.P.A.; 4125 N. W. 7th Avenue.
- SINGER, ARTHUR, C.P.A.; 311 Lincoln Road, Miami Beach.
- SMETHURST, B. M., C.P.A.; *Smethurst & Parker*, 204 Shoreland Building.
- STUZIN, DAVID, C.P.A.; *Callahan & Stuzin*, Olympia Building.
- TAIT, EDWARD B., C.P.A.; 8015 N. E. 2nd Avenue.
- TURNER, WILLIAM HUGER, SR., C.P.A. P. O. Box 1304.
- VAN D'ELDEN, FRANK, C.P.A.; 403 Langford Building.
- WALTON, WILLIAM O., C.P.A.; *Walton & Morris*, 811 Seybold Building.
- WASSERMAN, SIDNEY, C.P.A.; 420 Lincoln Road, Miami Beach.
- WEATHERS, JOHN C., C.P.A.; P. O. Box 1708.
- WEBER, OTTO F., C.P.A.; *Weber, Thompson & Lefcourt*, 217 Shoreland Building.
- WEISS, EUGENE J., C.P.A.; 514-517 Congress Building.
- WEISS, PAUL J., C.P.A.; 410 Pan American Bank Building.
- AYERS, CLARENCE R., P.A.; 129 Giralda Avenue, Coral Gables.
- BENJAMIN, EDWARD G., P.A.; Miami Beach First National Bank Building, Miami Beach.
- BISSETT, JAMES A., P.A.; 740 Ingraham Building.
- BOURNE, CLIFFORD N., P.A.; 4395 Ingraham Highway, P. O. Box 56, Coconut Grove.
- EDWARDS, V., P.A.; 311 Camilo Avenue, Coral Gables.
- ERNST, ALWIN CHARLES, P. A.; *Ernst & Ernst*, 814 Langford Building.
- FIELD, WILLIAM H., P.A.; P. O. Box 287, Miami Springs.
- FRIEDMAN, EDWARD, P.A.; 1655 Drexel Avenue, Miami Beach.
- GIVEN, A. F., P.A.; 1420 Congress Building.
- JOHNSON, ROLLO H., P.A.; 809 Langford Building.
- KAISER, JULIUS H., P.A.; *Williams & Kaiser*, 443 Seybold Building.
- KENDALL, PETER C., P.A.; *Clyde A. Epperson Audit Co.*, 843 Ingraham Building.
- LA BAW, WILLIAM B., P.A.; 218-221 Commercial Arcade Building.
- LYNCH, THOMAS P., P.A.; U. S. Navy.
- MARKE, CHARLES H., P.A.; 705 Langford Building.
- MATTHEWS, JOHN A., P.A.; 620 Pan American Bank Building.
- McCANDLISS, R. W., P.A.; 744 Ingraham Building.
- McGEE, F. E., P.A.; P. O. Box 8. Riverside Station.
- MILLER, GEORGE B., P.A.; 152 N. E. 92nd Street.
- MOORE, JOHN MASON, P.A.; 3321 Frow Avenue, Coconut Grove.
- NORTON, CLAUDE C., P.A.; 1107 Congress Building.
- PARKER, C. PALMER, P.A.; *Smethurst & Parker*, 204 Shoreland Building.
- PENNEY, H. E., P.A.; 804 Seybold Building.
- ROBERTS, JACK H., P.A.; *Schuyler & Roberts*, 612-14 Ingraham Building.
- ROTH, LOUIS R., P.A.; 819-821 Seybold Building.
- SERGEANT, J. D., P.A.; 532 Ingraham Building.
- SHARMAN, V. J., P.A.; *Sharman & Mac-tye*, 1405 First Trust Building.
- SJOSTROM, PAUL R. G., P.A.; 1206 Postal Building.
- THOMPSON, EDGAR B., P.A.; *Weber, Thompson & Lefcourt*, 217 Shoreland Building.
- TYLER, W. J., P.A.; *Pentland, Purvis, Keller & Milton*, 14th floor Pan American Bank Building.
- WEBB, J. HOWARD, P.A.; *Ernst & Ernst*, 914 Langford Building.
- WEINER, MILTON, P.A.; P. O. Box 645.

Geographical List of Certified and Public Accountants of Florida—Continued

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WILLIAMS, ELMO H., P.A.; *Williams & Kaiser*, 443 Seybold Building.

West Palm Beach

COCHRANE, JOHN P., C.P.A.; 505 Comeau Building, P. O. Box 721.

DIVINE, WILBUR F., C.P.A.; 711-13 Guaranty Building.

HIMES, WHITNEY B., C.P.A.; *Himes & Himes*, 913-15 Harvey Building.

KEEN, WILLIAM E., C.P.A.; 1207 Harvey Building.

CALLAWAY, C. C., P.A.; 612-14 Guaranty Building.

DAWSON, HOLLIS BURL., P.A.; 313 Datura Street.

DEW, E. RANDOLPH, SR., P.A.; 207 Guaranty Building.

DUNN, MOREY, P.A.; Harvey Building.

FISHER, C. W., P.A.; 1407-11 Harvey Building.

GANE, O. A., P.A.; 211 S. Olive Street.

HART, R. M., P.A.; 710 Citizens Building.

REYNOLDS, G. A., P.A.; 715 Citizens Building.

SCHROERS, PAUL F., P.A.; 315 Acacia Road.

WEYRICK, JOHN A., P.A.; 806 Comeau Building.

SHEPARD, LEE C., JR., C.P.A.; 1206 Harvey Building, P. O. Box 1887.

OUT OF STATE

BAKER, L. WARREN, C.P.A.; 2501 Mercantile Bank Building, Dallas, Texas.

BALLOU, CHARLES A., JR., C.P.A.; 510 N. Glebe Road, No. 2 Arlington, Virginia.

COLLINS, ROBERT L., C.P.A.; U. S. Army.

GLUICK, L., C.P.A.; 15 E. 41st Street, New York, New York.

GRIFFITH, T. T., C.P.A.; 831 C & S Bank Building, Atlanta, Georgia.

KARSHNER, ROY, C.P.A.; 214 Palmer Building, Atlanta, Georgia.

ST. JOHN, NEWTON D., C.P.A.; 119 W. 40th Street, New York 18, New York.

SENSENEY, CHARLES G., C.P.A.; 4623 Alton Place, N. W., Washington 16, D. C.

SIGAL, MYER O., C.P.A.; 2300 Dellwood Drive, N. W., Atlanta, Georgia.

OLSHEN, J. W., C.P.A.; Room 730, 70 Pine Street, New York 5, New York.

STRONG, JESSE P., C.P.A.; Central Bank for Cooperatives, Kansas City 8, Missouri.

WARMACK, WILLIAM J., C.P.A.; 5025 42nd Street, N. W., Washington, D. C.

WHITFIELD, GEORGE B., C.P.A.; 141 W. Jackson Boulevard, Chicago 3, Ill.

BARNES, M. H., P.A.; *M. H. Barnes & Co.*, 15 Drayton Street, Savannah, Ga.

BOYLE, JOHN C., P.A.; 415 Crozer Building, Chester, Pennsylvania.

BROWN, YANDELL O., P.A.; 1603 Candler Building, Atlanta, Georgia.

CHASSEVENT, GEORGES R., P.A.; Room 1917, 342 Madison Avenue, New York 17, New York.

CRABER, J. C., P.A.; 923 Commercial Building, P. O. Box 625, Shreveport, Louisiana.

GLUNTS, JAMES D., P.A.; *James D. Glunts & Company*, 31 Milk Street, Boston 9, Massachusetts.

LEPPARD, WILLIAM MARION, P.A.; *Arthur F. Morton & Co.*, 811 Forsyth Building, Atlanta, Georgia.

MERRIN, FRANK R., P.A.; 5003 S. Main Boulevard, Houston 4, Texas.

VARNEDOE, IRA J., C.P.A.; U. S. Navy.

VROON, JULIUS M., C.P.A.; U. S. Navy.

LYNCH, THOMAS P., P.A.; U. S. Navy.

SCHWARTZ, MAX, P.A.; 945 Main Street, Bridgeport, Connecticut.

PUBLIC ACCOUNTANTS

CHAPTER 473

PUBLIC ACCOUNTANTS

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473.03	State board of accountancy; terms and qualifications	473.18	Records, etc., to remain property of accountant.
473.04	Powers and duties of board.	473.19	Certificates granted to holders from other states.
473.05	Power of board to enjoin violations and to compel obedience to law or regulations.	473.20	Revocation of certificate; grounds; procedure.
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473.14	Temporary certificate.		
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473.01 Definition of terms used in chapter.—Wherever the term "certified public accountant" is used in this chapter, it shall be deemed and construed to mean a person holding a certificate to practice as a certified public accountant issued under this chapter, or any law of the State of Florida heretofore in force and effect.

Wherever the term "public accountant" is used in this chapter, it shall be deemed and construed to mean a person holding a certificate of authority to practice as a public accountant issued under the provisions of this chapter or any law of the State of Florida.

Wherever the term "board" is used in this chapter, it shall be deemed and construed to mean the state board of accountancy created under this chapter, unless otherwise specified.

473.02 "Public accountancy" defined.—A person, either individually or as a member of a firm or an officer or employee of a corporation, shall be deemed to be engaged in practice of public accounting within the meaning and intent of this chapter:

(1) Who holds himself out to the public in any manner as one who is skilled in the knowledge, science and practice of accounting and as qualified to render professional services as an accountant for compensation; or

(2) Who maintains an office for the transaction of business as a public accountant, or who, except as an employee of a public accountant, practices

accounting, as distinguished from bookkeeping for more than one employer; or

(3) Who offers to receive clients to perform for compensation, or who does perform upon behalf of clients for compensation, professional services that involve or require an audit or verification of financial transactions and accounting records; or

(4) Who prepares, signs or certifies for clients, reports of audits, balance sheets and other financial, accounting and related schedules, exhibits, statements, or reports which are to be used for publication or for credit purposes, or to be filed with a court or other tribunal or governmental agency, or used for any other purpose; or

(5) Who in general, or as an incident to such work, renders professional assistance for compensation in any or all matters relating to accounting procedure and the recording, presentation and certification of financial facts; or

(6) Who prepares for another or signs any statement, schedule, audit, balance sheet, or other document or paper reflecting, or purporting to reflect, the results of an audit or examination of the financial records or books of account of such person, which is used, or intended to be used, for the purpose of obtaining or soliciting any loan or credit.

Rule 2(a).—In determining whether or not an individual may be unlawfully engaged in the practice of public accounting, the State Board will look at all the circumstances involved in each particular case.

The offering of his services as an independent contractor; the maintenance of an office for performance of work as distinguished from keeping of books and records at the place of business of the employer; the listing of one's name in the telephone and business directories as an accountant; the employment of others as assistants; all are facts tending to show that an individual is engaged in the practice of public accounting as distinguished from serving as a part-time bookkeeper for one or more employers.

That the description of business activities as "Bookkeeping Service"; "Business or Management Consultant"; "Tax Accountant" and the like, and the avoidance of the names "Public Accountant" and "Certified Public Accountant", merely constitutes a subterfuge to conceal practices which in themselves are in violation of the laws of Florida relating to the practice of public accounting when in fact many of the same services are performed and offered to the public as are legally performed by qualified Certified and Public Accountants.

473.03 State board of accountancy; terms and qualifications.—The governor shall appoint five persons, each of whom shall be a resident of the State of Florida and shall hold a certificate as a certified public accountant issued by the state board of accountancy of this state, and such persons and their successors in office shall constitute the state board of accountancy and shall have and exercise all the powers and authority vested by law in said board.

All appointments to membership upon said board shall be for four years from the termination of the now existing terms. All persons appointed

to membership upon said board shall hold office, after the expiration of their respective terms, until their successors are appointed and qualified. All vacancies upon the board shall be filled by appointment by the governor for the unexpired term. No person shall ever be appointed to membership upon such board unless he shall at the time of such appointment be the holder of a certificate as a certified public accountant issued by the board.

473.04 Powers and duties of board.—The board is charged with the responsibility for the administration of this chapter and may design and use a seal, compel the attendance of witnesses, administer oaths, take testimony and receive proofs concerning all matters within its jurisdiction. It shall formulate rules for its guidance, not inconsistent with the provisions of this chapter, and shall print the same for distribution. It shall prescribe a standard of professional conduct and formulate reasonable rules defining unethical practices for persons holding certificates under this chapter. Every person practicing as a public accountant or as a certified public accountant in this state shall be governed and controlled by the rules and standards adopted by the board.

(See, standard of professional conduct and rules, at end hereof.)

473.05 Power of board to enjoin violations and to compel obedience to law or regulations.—Whenever it shall appear to the board that any person is violating or about to violate the terms and provisions of this chapter, the board may file a bill in equity in its own name, or proceedings in mandamus in the name of the State of Florida, on its own relation, and by its counsel alleging the facts and praying for an injunction or writ of mandamus as the case may be against such persons, partnership, or corporation, and its members, officers, or directors restraining them from further violating, or commanding them to obey, such law.

Upon proper application and showing that the defendant has not registered as required by the terms and provisions of this chapter, or that the defendant is not in good standing under any certificate that may have been theretofore issued, or is violating any of the provisions of this chapter, or that a certificate to practice accountancy as a public accountant or certified public accountant has been denied said defendant, or suspended or revoked, or that this chapter has been or is about to be, or is being violated or disobeyed, which showing may be made by affidavit, the judge of the court wherein the bill shall be filed shall issue a restraining order or alternative writ of mandamus and upon the final hearing shall grant and issue an injunction including a mandatory injunction or a peremptory writ of mandamus as prayed upon finding the truth and sufficiency of the bill or petition as the case may be.

The court may enforce said injunction or writ of mandamus by punishment for contempt, and by such other writs and process, mesne or final, as are permitted to circuit courts and shall make such other orders or decrees as its discretion and the rules shall require. Such injunction or writ may be limited in time, perpetual or conditional, as may be necessary and proper to the enforcement of this chapter. The laws of the state now in force, and the rules of the supreme court regulating appeals in similar cases shall apply to appeals in cases brought under this section.

473.06 Organization of Board; to keep records.—The board shall annually elect one of its members as chairman and shall select a secretary, who must be a member of the board. It shall make an annual written report to the governor. It shall keep all applications filed, all documents under oath, a record of the proceedings, and shall maintain a registry of the names and addresses of all persons applying for, and of those receiving certificates under this chapter, any of which, or a certified copy thereof, shall be prima facie evidence of all matters set forth therein, and shall be admissible in evidence of all of the courts of this state.

473.07 Meetings of board; quorum.—Three members of the board shall constitute a quorum at any meeting duly called in accordance with the rules adopted by the board. The board shall hold a meeting at least twice each year, for the purpose of conducting an examination of those who have applied for certificates under this chapter. The time for holding such examinations shall be fixed by the rules of the board and may be changed from time to time, but no such change shall be made unless at least ten days' notice thereof shall have been given to all persons who have applications pending for certificates. The board may meet, for the purpose of holding examinations and conducting other business, at such places in the State of Florida as may be fixed by the board.

473.08 Qualifications of application for examination.—Any person who is a citizen of the United States and a resident of the State of Florida, over the age of twenty-one years, or good moral character and a graduate of a high school with a four years' course of study, or who has had an equivalent education, and who has had not less than three years' experience in the practice of public accounting and who shall otherwise meet the specifications specified in the rules of the board, shall be entitled to take an examination for the purpose of determining whether or not such person shall be permitted to practice in this state as a certified public accountant. For the purpose of this section, a resident of Florida is defined as one who has resided in this state for at least twelve months immediately preceding the filing of his application.

Rule 8(a) Employment, work and services in any Federal, State, County, District or Municipal Governmental service or agency, does not constitute experience in the practice of public accounting under the Act for the purpose of qualifying a person to take the Certified Public Accountant's examination, even though such employment, work, or service should be under the supervision of a person who is himself a Public Accountant or Certified Public Accountant.

473.09 Application; fee; disposition of fee.—All persons desiring to receive a permit to practice as a certified public accountant in this state shall file a written application for leave to take an examination before the board and such application shall be upon a form prescribed by the board, and shall be signed and sworn to by the applicant. Each applicant shall remit to the board, at the time of filing such application, the sum of twenty-five dollars, which said sum of money shall be retained by, and become the property of the board in the event the applicant is permitted to take an examination. If the application to take the examination shall be denied,

the said sum of money shall be returned to the applicant. All moneys received and collected by the board from applicants shall be disposed of in the manner provided by this chapter for the disposition of other funds coming into the hands of said board.

Rule 9(a) Applicants for permission to sit in the regular semi-annual examinations of the board in May and November each year shall be filed with the board not less than sixty days before said examinations take place.

Rule 9(b) The acceptance by this board of an application to sit in any one of its regular semi-annual examinations shall cover the next three regular semi-annual examinations by the board, but the board reserves the right to cancel any such acceptance by issuing notice thereof in writing or by telegraph, or by telephone, not less than twenty-four hours prior to the beginning of any one of the three said examinations.

473.10 Examination of applicants; subjects.—The board shall conduct examinations by the propounding of questions in writing. The method of conducting the examination and all regulations concerning the same shall be prescribed by the board in rules to be adopted in accordance with this chapter. The board shall prescribe by such rules methods for grading papers, and shall prescribe what shall constitute a passing grade entitling the applicant to a certificate. The examinations shall be in theory of accounts, practical accountancy, auditing, commercial law as affecting accountancy, and such other related subjects as shall be specified by the board.

Rule 10(a) Examinations shall be held in the months of May and November in each year simultaneously, in the cities of Jacksonville, Tampa, and Miami. Notice of the time and place of the examination shall be mailed to each candidate whose application to take the examination shall have been filed with and approved by the board.

Examinations shall be held in the following subjects: (1) Auditing, (2) Commercial Law, (3) Theory of Accounts, and (4) Accounting Practice. All question papers, stationery, etc., furnished by this board shall remain its property and must be returned whether used or not.

Answers to the examination questions, identified by use of the proper question number, must be submitted by the respective candidates on blanks furnished by the board and must be completed in the time allotted for each subject, which will be stated on the examination papers. Answers may be written in pencil or ink; however, credit will not be given for solutions that are illegible.

Each candidate shall be furnished a numbered identification card upon which he shall sign his name and address and then seal in an envelope and deliver to the examiner in charge. Thereafter the candidate shall identify his answers by noting such numbers on each sheet thereof and in no other manner. The signing of his name, initials or identification mark other than such number shall be sufficient cause for the rejection of his papers.

Reference by any candidate during the examination to books or other matters or the exchange of information with other persons shall be con-

sidered misconduct sufficient to bar the candidate from further participation in the examination.

A grade of not less than 75 is hereby prescribed as a passing grade for each subject. If a candidate shall receive a passing grade in all four subjects of the examination he shall upon approval by the board be issued a certificate as a certified public accountant. If a candidate shall receive a passing grade in any two or more of the four subjects of the examination he may be conditioned in the other subject or subjects and may complete his examination in any one or all of the next three consecutive examinations. If such conditioned candidate shall receive a passing grade in the remaining subject or subjects in such next three consecutive examinations, he shall upon approval by the board be issued a certificate as a certified public accountant. Failure to receive a passing grade in such manner within such next three consecutive examinations shall lapse the credit for the subjects passed and the candidate shall then be required to again be examined in all subjects.

The Secretary shall communicate to each applicant in writing the decisions of the board reached in his case, which shall state the grade received on each subject of the examination. After three years the answers may be destroyed in the presence of a majority of the board.

Rule 10(b) Any certificate to practice as a Certified Public Accountant or Public Accountant issued by this board shall be signed by the chairman and by the secretary and by at least one other member of the board, and shall be executed under the seal of the board.

473.11 Graduates of Florida universities entitled to take examination.—Any person who has completed a four-year course in accountancy at either of the two Florida universities and, thereafter, completed one year of work in a registered accountant's office shall be entitled to take an examination to become a certified public accountant.

473.12 Registration of accounts.—Each person holding a certificate as a certified public accountant or a certificate as a public accountant, whether granted under this chapter or under any other law, shall, between the first day of January and the thirty-first day of March, in each year, notify the board in writing of his present place of residence, the name of any accountant or firm of accountants by whom he shall be then employed, or the name of any firm of which he shall then be a member. At the time of transmitting such information he shall pay to the board the sum of ten dollars as a registration fee.

Thereupon, the board shall issue to such person a registration card showing that such person has duly registered and is entitled to practice in the State of Florida as a certified public accountant or as a public accountant, as the case may be. If any person holding a certificate as a certified public accountant or as a public accountant shall fail to register and pay the fee annually, within the time and in the manner provided by this section, then at any time thereafter the board may notify such person by registered mail, at his address shown upon the records of the board, requiring such person to register and pay such fee within thirty days after the mailing of such notice. If such person shall continue to fail to register and pay said fee within the said period of thirty days, the board shall enter an order

suspending the certificate of such person, and thereupon such person shall no longer be entitled to exercise or enjoy any of the rights or privileges conferred by such certificate until he shall have registered and paid all delinquent registration fees, as provided in this chapter.

Rule 12(a) Annual registration cards of certified public accountants and public accountants shall be signed by the Chairman and the Secretary of this board, only, and shall have imprinted thereon a likeness of the seal of this board.

Rule 12(b) Any Certified Public Accountant, or Public Accountant, using the term, "and Company", to indicate other members of the firm, must show on its business stationery all of the names of the members of said firm. The term, "and Company" shall not be used by any Certified Public Accountant, or Public Accountant, practicing as an individual.

473.13 Publication of list of accountants.—The board may, in its discretion, establish such rules and regulations as to the publication of lists of persons holding certificates as certified public accountants and public accountants, as may in the judgment of the board be for the best interest of the profession of public accounting in the State of Florida.

473.14 Temporary certificate.—The board may, in its discretion, adopt rules and regulations providing for the issuance of temporary certificates to persons for the purpose of enabling such persons to fulfill specific engagements or employments, the contracts for which were entered into beyond the limits of the State of Florida.

No such temporary certificate shall be valid for more than ninety days after its issuance, and no certificate shall cover more than one engagement, and no certificate shall be issued to any firm or copartnership unless all of the members thereof hold certificates as certified public accountants issued under the laws of another state or certificates as chartered accountants issued under the laws of a foreign country; and no such temporary certificate shall be issued to an individual unless he holds a certificate as a certified public accountant issued under the laws of another state or country, or a certificate as a chartered accountant issued under the laws of a foreign country. Each person applying for a temporary certificate shall pay to the board the sum of ten dollars which shall be disposed of as other moneys are required to be disposed of under this chapter.

Rule 14(a) Applications for license to temporarily practice public accounting in the State of Florida shall be made in writing and shall be approved by a quorum of the members of the board.

Rule 14(b) Temporary licenses to practice as a public accountant shall be signed by the Chairman and Secretary of this board, only, and shall have imprinted thereon a likeness of the seal of this board.

473.15 Communications between accountant and client privileged.—

All communications between certified public accountants and public accountants and the person for whom such certified public accountant or public accountant shall have made any audit or other investigation in a professional capacity, and all information obtained by certified public accountants in their professional capacity concerning the business and affairs of clients shall be deemed privileged communications in all of the courts of this state, and no such certified public accountant or public accountant shall be permitted to testify with respect to any of said matters, except with the consent in writing of such client or his legal representative.

473.16 Unlawful for certificate holder to act as agent for non-resident accountant; exceptions.—

It is unlawful for any person holding a certificate as certified public accountant or a certificate of authority as a public accountant to act as the representative, agent or manager, in the State of Florida, in connection with the practice of public accounting, of any person not authorized under the provisions of this chapter to practice public accounting in this state, or of any firm or association of persons, unless each member of such firm or association of persons shall be authorized to practice public accounting in this state under the provisions of this chapter; provided, that any certified public accountant or firm of certified public accountants residing beyond the limits of the State of Florida, who were or was represented on June 25, 1931, in the State of Florida, by a representative, agent or manager, shall be permitted to continue to be represented in this state by such representative, agent or manager, but no new or successor representative, agent or manager in the State of Florida shall be appointed, employed or selected for such certified public accountant or firm of certified public accountants without the approval in writing of the board first being had and obtained.

Rule 16(a) Out-of-State Accountants and/or firms of Accountants practicing in the State of Florida, in accordance with the provisions of Section 473.16 shall show on their business stationery the name and address of his or their representative, agent or manager, in the State of Florida.

Rule 16(b) The use of any name prohibited by the provisions of this law by any individual or firm, shall be deemed sufficient to authorize the State Board of Accountancy in its discretion to refuse to issue, or if issued, to withhold registration cards from such individual or firm, so violating the provisions of this law, and to omit the name or names of such individuals or firm and the individual members thereof from the list of registered accountants published in accordance with the provisions of this law, until such individual or firm shall comply with the provisions of this law, and these rules.

473.17 Use of "Certified Public Accountants" and "Public Accountants" in firm name.—Any firm, every member of which is a certified public accountant, after registering the firm name with the board, may use the designation "Certified Public Accountants" in connection with the firm name.

Any firm, every member and resident manager of which is either a certified public accountant or public accountant, after registering the firm name with the board, may use the designation "Public Accountants" in connection with the firm name.

Rule 17(a) Any Certified Public Accountant, or Public Accountant, using the term, "and Company", to indicate other members of the firm, must show on its business stationery all of the names of the members of said firm. The term "and Company" shall not be used by any Certified Public Accountant, or Public Accountant practicing as an individual.

Rule 17(b) The business stationery of firms practicing public accountancy in Florida under Section 473.17 of this law, shall show thereon the names of all members of the firm.

Rule 17(c) The use of any name prohibited by the provisions of this law by any individual or firm, shall be deemed sufficient to authorize the State Board of Accountancy in its discretion to refuse to issue, or if issued, to withhold registration cards from such individual or firm, so violating the provisions of this law, and to omit the name or names of such individuals or firm and the individual members thereof from the list of registered accountants published in accordance with the provisions of this law, until such individual or firm shall comply with the provisions of this law, and these rules.

Rule 17(d) The use of letters or terms descriptive of a practitioner's accounting qualifications, other than the terms "Certified Public Accountant" or "Public Accountant" as provided by law, is prohibited. Typical terms prohibited under this rule are: "Registered Accountant"; "Licensed Accountant"; Certificate No. _____; and/or "State Certificate _____".

473.18 Records, etc., to remain property of accountants.—All statements, records, schedules and memoranda made by a certified public accountant or a public accountant or by the employee or employees of a certified public accountant or of a public accountant, incident to, or in the course of, professional service to a client, except the reports submitted by such certified public accountant or public accountant to the client, shall be and remain the property of such certified public accountant or public accountant in the absence of an express agreement between the certified public accountant or public accountant and the client.

473.19 Certificates granted to holders from other states.—The board may, in its discretion, issue a certificate as a certified public accountant to any applicant who holds a valid and unrevoked certificate as a certified public accountant issued by, or under the authority of, another state or political subdivision of the United States, or who holds a valid and unrevoked certificate as a chartered accountant issued by, or under the authority of, a foreign country; provided, the applicant has complied with the provisions of this chapter and the rules of the board and: (a) the original certificate was secured as the result of an examination which in the judg-

ment of the board was the equivalent of the standard established by it; or (b) the holder has been maintaining an office for the practice of public accounting under the authority of such certificate for a period of five years; provided that the state or country issuing the original certificate grants similar privileges to persons holding certificates as certified public accountants issued under the laws of this state.

Rule 19(a) No certificate as Certified Public Accountant shall be issued to any person under the provisions of Section 473.19 unless the person applying for such certificate shall, at the time of making application for such certificate reside in the State of Florida.

Rule 19(b) Applications for reciprocal certificates to be issued under Section 473.19 of the law, must be accompanied by a fee of \$25.00 to cover cost of certificate, postage, etc.

Rule 19(c) Applications for certificates shall be made in writing and may be approved by a quorum of the members of the board.

473.20 Revocation of certificates; grounds; procedure.—Any certificate to practice as a certified public accountant or as a public accountant may be revoked and cancelled or suspended for a definite period, not to exceed two years, when it shall appear to the board:

- (1) That such person has been guilty of an act described in 473.23; or
- (2) That such person has been convicted of a felony; or
- (3) That the certificate was obtained by fraud or deceit; or
- (4) That such person has been guilty of any fraudulent, wrongful or unlawful act while holding such certificate; or
- (5) That such person was guilty of a fraudulent, wrongful or unlawful act prior to the issuance of the certificate and of which the board did not have knowledge at the time of the issuance of the certificate; or
- (6) That any reason exists which would have justified the refusal of the certificate in the first instance; or
- (7) Because of the commission by the holder of a certificate of any act which renders him unfit to associate with the fair and honorable members of the accounting profession; or
- (8) That such person is a habitual drunkard.

A certificate may be revoked or suspended only by the unanimous vote of all members of the board for a period not to exceed two years for the violation by the holder thereof of any of the rules or canons of professional ethics promulgated by the board.

No certificate shall be revoked or the operation thereof suspended, until after the board shall have had a hearing, at which the person holding such certificate shall be entitled to be present and to be represented by counsel. The board shall prescribe rules and regulations for receiving complaints against any person holding a certificate issued under the chapter and for the filing of charges against any such person by the board itself.

When any such complaint or charge shall be filed, a copy thereof shall be mailed, under the direction of the board, by registered mail, to the person against whom such complaint or charge is made, at the address of such person as shown upon the records of the board; and with such copy of the charge or complaint there shall be transmitted a notice that a hearing

thereon will be had before the board at a time and place to be specified, not less than thirty days after the mailing of such notice. The burden of proof of such charges shall rest upon the persons who shall have preferred the same, or upon the board, as the case may be.

At the time fixed for such hearing, or at any adjournment which may be granted by the board, the matter shall proceed to hearing. The board, in its discretion, may be represented by counsel employed by the board. If the complaint or charge shall be sustained, the board may enter an order revoking or suspending the certificate as provided by this chapter, or may censure the holder of the certificate. If the complaint or charge is not sustained, an order shall be entered by the board exonerating the holder of the certificate.

Rule 20(a) Section 1: If the board should learn, or if it should be called to the attention of the board, that grounds exist or might exist for the revocation, cancellation or suspension of any certificate to practice as a Certified Public Accountant or as a Public Accountant, said board shall investigate such grounds, and if the board shall be of the opinion that a reasonable basis exists for the revocation, cancellation or suspension of any certificate to practice as a Certified Public Accountant, or as a Public Accountant, the board shall file a charge against the person holding such certificate, which charge shall generally set forth facts constituting the alleged ground or grounds for the revocation, cancellation or suspension of such certificate, and said charges shall be signed by the Chairman and Secretary of the board, or by any three members thereof, and when any such charge shall have been filed, a copy thereof, signed in the same manner as the original, shall be mailed by registered mail to the person against whom such charge is made at the address of such person as shown upon the records of the board, together with a notice signed by the Chairman and Secretary of the board, or by any three members thereof, that a hearing will be had before the board at a time and place to be specified not less than thirty days after the mailing of such notice.

Section 2: In the event that anyone other than a member of the State Board of Accountancy should send to or file with the board a written complaint setting forth facts which constitutes or which might constitute grounds for the revocation, cancellation or suspension of any certificate to practice as a Certified Public Accountant, or as a Public Accountant, the board shall investigate such complaint and, if it finds that a reasonable basis exists for the revocation, cancellation or suspension of any such certificate under the provisions of Section 473.20, Florida Statutes 1941, the board may either file a charge and send notice to the holder of any such certificate in accordance with the provisions of Section 1, hereof, or the board may send by registered mail a copy of such complaint received by the board to the holder of such certificate, together with a notice that a hearing thereon will be had before the board at a time to be specified, not less than thirty days after the mailing of such notice; and, if a copy of such complaint received by or filed with the board is sent to the person against whom such complaint is made, the copy so sent need not contain the original signature of the person making such complaint, but such copy shall be certified as being a true and correct copy of the original complaint by the Chairman and the Secretary of the board, or by any three members thereof.

473.21 Disposition of fees; compensation of board members; disposition of surplus money.—All moneys collected for the board from fees prescribed or authorized to be charged by this chapter, shall be received and accounted for by the board or by the secretary of the board, under its direction. Such moneys shall be used to defray administration expenses, which shall include the per diem and actual travelling expenses of members of the board and the secretary attending official meetings; the salary of the secretary and incidental expenses of administration; the cost of taking testimony and procuring the attendance of witnesses before the board or its committees; office help and clerical help for the chairman of the board; costs of all legal procedure taken under the provisions of this chapter for the enforcement thereof.

Each member of the board shall be paid per diem, not to exceed ten dollars per day for time actually expended in pursuance of duties imposed by this chapter; provided, that no such expenses incurred under this chapter shall be a charge on the funds of the State of Florida, and payment thereof shall be limited to funds in possession of the board at the time of payment. All bills shall be audited and approved by the board or by a committee of the board appointed for that purpose. Should the receipts from such fees exceed the expenses aforesaid, the balance or surplus shall be paid into the state treasury. The board may retain and hold at all times a surplus in money sufficient, in the judgment of the board, to meet all needs of the board. In no event shall any expenses incurred by the board be a charge upon the funds of the state. The board shall obtain proper and approved collateral security for all bank deposits, and shall designate a depository for its funds.

473.22 Card, sign, etc., as evidence against accountant.—The display of a card, sign, advertisement or directory listing, or the issuance of a letterhead, bearing a person's name as a practitioner of public accounting shall be prima facie evidence in any hearing or prosecution against such person that the person whose name is so carried thereon is responsible for the same and that he is announcing himself thereby to be engaged in the practice of public accounting. In any hearing or prosecution under this chapter, the proof of a single act prohibited by law shall be sufficient, without proving a general course of conduct.

473.23 Penalty for specific violations.—Any person:

(1) Who shall use any other term than certified public accountant or the abbreviation C.P.A. to indicate that he is a public accountant with a specially granted title; or

(2) Who shall announce by printed or written statement that he holds any membership in any society, association or organization of professional accountants, unless such society, association or organization has been officially recognized by the board; or

(3) Who shall, when practicing as a member of a firm, announce either in writing or by printing, or represent verbally, that the firm is practicing as "Certified Public Accountants", unless all members of the firm are holders of valid and unrevoked certificates as certified public accountants issued by the state board of accountancy of this state; provided, that any person holding a certificate in good standing as a certified public accountant or as a public accountant granted by the state board of accountancy of this

state, when acting as a representative, partner or manager of an individual or firm, properly qualified to practice public accounting under the laws of a state, or states, other than Florida, may hold out to the public that such individual is or that such individuals are, so qualified; or

(4) Who shall attempt to practice public accounting under an assumed name, or in the name of a corporation; or

(5) Who shall, as a member of a firm, announce either in writing or printing, or represent verbally, that the firm is practicing as "Public Accountants", unless all members of the firm are holders of certificates of authority to practice as public accountants or certificates as certified public accountants within the meaning of this chapter; provided, that any person holding a certificate in good standing as a certified public accountant or as a public accountant granted by the state board of accountancy of this state, when acting as a representative, partner or manager of an individual or firm, properly qualified to practice public accounting under the laws of a state or states, other than Florida, may hold out to the public that such individual is, or that such individuals are so qualified; or

(6) Who shall, as an officer of a corporation, permit it to practice public accounting; or

(7) Who holds himself out to the public as a certified public accountant, or who assumes to practice as a certified public accountant, unless he has received and holds a certificate as such from the board; or

(8) Who holds himself out to the public as a public accountant or who assumes to practice as a public accountant unless he has received and holds a certificate of authority from the board; or

(9) Who shall practice, or hold himself out as qualified to practice, as a certified public accountant or as a public accountant after his certificate has been revoked, or during the time that his certificate is suspended; or

(10) Who shall practice as an individual or as a member of a firm, or who shall permit a firm of which he is a member to practice, as a certified public accountant or as public accountant, unless a registration card has been duly secured for the current year in accordance with the provisions of this chapter; or

(11) Who shall sell, buy, give, or obtain an alleged certificate as a certified public accountant or certificate of authority or a registration card in any other manner than as provided for by this chapter; or

(12) Who shall attempt to practice as a certified public accountant or as a public accountant under guise of a certificate not issued by the board, or under cover of a certificate obtained illegally or fraudulently; or

(13) Who shall knowingly certify to any false or fraudulent report, certificate, exhibit, schedule or statement; or

(14) Who shall attempt by any subterfuge to evade the provisions of this chapter while practicing public accounting; or

(15) Who shall, as an individual or as a member of a firm or as an officer of a corporation, permit to be announced by printed or written statement, or shall represent verbally, that any report, certificate, exhibit, schedule or statement has been prepared by a certified public accountant or by a public accountant when the person who prepared the work was not such certified public accountant or public accountant, except when

such person is the employee of a certified public accountant or public accountant, or firm of certified public accountants or public accountants;

Shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not more than five hundred dollars for each offense or imprisonment in the county jail for a period not exceeding six months.

473.24 Use of titles “certified public accountant” and “public accountant” penalty.—Any person who shall receive from the board under this chapter, or who shall have heretofore received from the board, a certificate to practice as a certified public accountant, shall be styled and known as a “certified public accountant”, and no other person shall assume to use such title or the abbreviation “C.P.A.” or any other word, words, letters or figures to indicate that the person using the same is a certified public accountant.

Any person who has heretofore received from the board a certificate of authority to practice as a public accountant shall be styled and known as a “Public Accountant” and no other person, except a certified public accountant, shall assume to use such designation to indicate that such person is entitled to practice as a public accountant in this state.

Any person holding a proper certificate of authority to practice as a public accountant in the State of Florida, and who is in good standing thereunder, and who holds a certificate as a certified public accountant issued by or under the authority of another state or political subdivision of the United States, may use the letters “C.P.A.” after his name, provided he shows immediately after such letters the name of the state or political subdivision as aforesaid under whose authority such certificate was issued.

Any person violating any of the provisions of this section shall be deemed guilty of a misdemeanor and upon conviction shall be punished by a fine of not more than five hundred dollars or imprisonment in the county jail for not more than six months.

Rule 24(a) The use of letters or terms descriptive of a practitioner’s accounting qualifications, other than the terms Certified Public Accountant or Public Accountant as provided by law, is prohibited. Typical terms prohibited under this rule are: “Registered Accountant”; “Licensed Accountant”; “Certificate No.”; and/or “State Certificate”.

473.25 Practicing without certificate unlawful; penalty.—No person may practice in this state as a certified public accountant or as a public accountant, nor hold himself out to the public as being qualified to practice public accounting, or any phase or branch thereof, in the State of Florida, unless such person shall be the holder of a certificate as a certified public accountant or as a public accountant then in full force and effect under the provisions of this chapter.

Any person violating the provisions of this section shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not more than five hundred dollars, or by imprisonment in the county jail for not more than six months.

473.26 Each member of firm must have certificate; practicing under an assumed name; penalty.—It is unlawful for any person to engage in the practice of public accounting in this state as a member of a firm unless he shall be the holder of a certificate of authority as a public accountant or a certificate as a certified public accountant. No person shall practice public accounting in this state under an assumed name, and no certificate as a certified public accountant shall ever be granted to a corporation.

Any person violating any of the provisions of this section shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than five hundred dollars or imprisonment in the county jail for not more than six months.

Rule 26(a) Any Certified Public Accountant, or Public Accountant, using the term, "and Company", to indicate other members of the firm, must show on its business stationery all of the names of the members of said firm. The term "and Company" shall not be used by any Certified Public Accountant, or Public Accountant, practicing as an individual.

Rule 26(b) The business stationery of firms practicing public accountancy in Florida shall show thereon the names of all members of the firm. All firm names shall be registered with the State Board of Accountancy.

Rule 26(c) The use of any name prohibited by the provisions of this law by any individual or firm, shall be deemed sufficient to authorize the State Board of Accountancy in its discretion to refuse to issue, or if issued, to withhold registration cards from such individual or firm, so violating the provisions of this law, and to omit the name or names of such individuals or firm and the individual members thereof from the list of registered accountants published in accordance with the provisions of this law, until such individuals or firm shall comply with the provisions of this law, and these rules.

**A STANDARD OF PROFESSIONAL CONDUCT AND RULES
DEFINING UNETHICAL PRACTICES FOR PERSONS
HOLDING CERTIFICATES UNDER CHAPTER
473 FLORIDA STATUTES 1941**

1. All former rules are hereby revoked.
2. These rules may be amended at any time by the vote of any three members of the Board.
3. A Certified Public Accountant or Public Accountant shall not allow any person to practice in his name who is not in partnership with him or in his employ, and shall not certify to any accounts, exhibits, statements, schedules or other forms of accountancy work which have not been verified entirely under the supervision of himself, or a member of his firm, or associate or member of his staff and any Certified Public Accountant or Public Accountant so doing is guilty of wrongful conduct under the provisions of Section 473.20 of the above named law.
4. The allowance, or agreement to allow, directly or indirectly, of a commission, brokerage, or other participation by the laity in the fees or profits of his professional work by a Certified Public Accountant or Public Accountant, or the acceptance, directly or indirectly, by any Certified Public Accountant or Public Accountant, practicing either on his or her own account, or as a member of a partnership or other organization, or as an employee of a Certified Public Accountant or Public Accountant, from the laity of any commission, brokerage or other participations for professional or commercial business turned over to the laity as an incident of service to clients, is wrongful conduct under the provisions of Section 473.20 of the above named law.
5. In expressing an opinion on representations in financial statements which he has examined, a Certified Public Accountant or Public Accountant shall be held guilty of wrongful conduct under Section 473.20 if: (a) He fails to disclose a material fact known to him which is not disclosed in the financial statements but disclosure of which is necessary to make the financial statements not misleading; or (b) He fails to report any material misstatement known to him to appear in the financial statement; or (c) He is grossly negligent in the conduct of his examination or in making his report thereon; or (d) He fails to acquire sufficient information to warrant expression of an opinion, or his exceptions are sufficiently material to negative the expression of an opinion; or (e) He fails to direct attention to any material departure from generally accepted accounting principles or to disclose any material omission of generally accepted auditing procedure applicable to the circumstances.
6. Any Certified Public Accountant or Public Accountant who has been found guilty of fraud or an attempt to defraud a client or any person, firm or corporation in connection with his professional work or business (by any court or commission, committee or other tribunal established by law) or who in his professional work or business has been guilty of conspiracy to defraud the government of the United States of America in any matters relating to Federal Income Tax, or Federal

Estate Tax, or who has been barred from practice before the Treasury Department of the United States of America on account of being charged with having prepared fraudulent tax returns of any kind for a taxpayer, is deemed guilty of wrongful conduct under Section 473.20 of the above named law.

7. Proof of conviction of any crime or offense against the public involving moral turpitude shall constitute prima facie proof of wrongful conduct as provided by Section 473.20, of the above named law.
8. Any Certified Public Accountant or Public Accountant who accepts or takes part in any engagement, either on his or her own account, or as a member of a partnership or other organization, or as the employee of a Certified Public Accountant or Public Accountant involving Income Tax, Estate Tax or other tax matters, with which the said Certified Public Accountant or Public Accountant has had prior contact as an employee of the United States Government or Political Sub-division thereof, is deemed guilty of wrongful conduct under Section 473.20, of the above named law.
9. Any Certified Public Accountant or Public Accountant, practicing under the provisions of the above named law, who enters into a contract, expressed or implied, to perform a specific service or specific services, in consideration of the payment to such Certified Public Accountant or Public Accountant of a specified sum of money, which payment is to be for a definitely fixed amount, which amount is not based upon a per diem charge or upon the length of time required for the rendering of such service or services, and who fails to perform such service or services as he has agreed to perform, is deemed guilty of wrongful conduct under the provisions of Section 473.20 of the above named law. This Board in determining whether or not the service or services so rendered have been or have not been rendered in accordance with the agreement with such Certified Public Accountant or Public Accountant, shall measure the extent and sufficiency of such service or services, according to the general understandings, customs and practice of the profession of public accountancy as practiced in the United States of America. In the event that this Board shall find such service or services have not been rendered in accordance with agreement, and so advises the said Certified Public Accountant or Public Accountant who shall then fail within a reasonable length of time to complete such service or services without further compensation in manner deemed satisfactory to this Board, unless excused therefrom by the client, then the said Certified Public Accountant or Public Accountant is deemed guilty of wrongful conduct under the provisions of Section 473.20 of the above named law. PROVIDED, HOWEVER, that any person found by this Board to have been guilty of wrongful conduct through failure to satisfactorily perform services as specified in this rule, and who thereafter completes the performance of such service in a manner satisfactory to this Board, within such time as to this Board shall appear to be fair and reasonable, shall not be deemed to be guilty of wrongful conduct as specified in this rule.
10. The suspension and/or revocation by the Board issuing same of a certificate as Certified Public Accountant issued by another State, by virtue of which certificate the State Board of Accountancy of the State of Florida has issued to the holder thereof a reciprocity certificate as

Certified Public Accountant, as provided for under Section 473.19 of the above named law, shall be taken and held as prima facie evidence of wrongful conduct under the provisions of Section 473.20 of the above named law.

11. That any Certified Public Accountant or Public Accountant is subject to suspension who hires anyone or has anyone in his employ who has had his certificate revoked by the State Board of Accountancy, or has been disbarred by the Treasury Department or has been convicted of a felony.

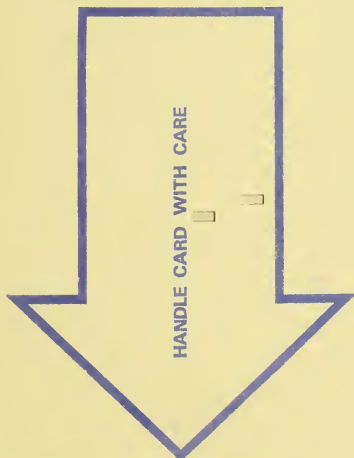
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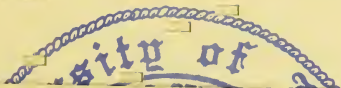
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2) RETURN CARD

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